



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CEDARBURG LIGHT & WATER COMMISSION

Principal Office: N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CEDARBURG LIGHT & WATER COMMISSION**Utility Address:** N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012

When was utility organized? 12/28/1901**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JILL S FRANK**Title:** OFFICE MANAGER**Office Address:**

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012

Telephone: (414) 375 - 7650**Fax Number:** (414) 375 - 7655**E-mail Address:** JFRANK@WPPISYS.ORG

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE & CO**Title:****Office Address:** VIRCHOW KRAUSE & CO

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 1411**E-mail Address:** CPA@VIRCHOWKRAUSE.COM**Date of most recent audit report:****Period covered by most recent audit:** JANUARY 1, 1997 TO DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DALE A. LYTHJOHAN**Title:** GENERAL MANAGER**Office Address:**

N30 W5926 LINCOLN BLVD.

P.O. BOX 767

CEDARBURG, WI 53012

Telephone: (414) 375 - 7650**Fax Number:** (414) 375 - 7655**E-mail Address:** DLYTHJOHAN@WPPISYS.ORG

Name: DENNIS HINTZ**Title:** WATER SUPERINTENDENT**Office Address:**

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012

Telephone: (414) 375 - 7650**Fax Number:** (414) 375 - 7655**E-mail Address:** DHINTZ@WPPISYS.ORG

Name: STEVE BELL**Title:** ELECTRIC SUPERINTENDENT**Office Address:**

N30 W5926 LINCOLN BLVD.

P.O. BOX 767

CEDARBURG, WI 53012

Telephone: (414) 375 - 7650**Fax Number:** (414) 375 - 7655**E-mail Address:** SBELL@WPPISYS.ORG

Name of utility commission/committee: CEDARBURG LIGHT & WATER COMMISSION

Names of members of utility commission/committee:

CHARLES T. BRADBURN, PRESIDENT

RICHARD A. DIEFFENBACH

JOE DORR

CARL EDQUIST

ELLEN S. HAYNES

FRED RUSCH, SECRETARY

GUY WOOD

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

IDENTIFICATION AND OWNERSHIP

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1997 12/31/1997

Provide a brief description of the nature of Contract Operations being provided:

NONE

INCOME STATEMENT

| Particulars (a) | This Year (b) | Last Year (c) | |
|--|--------------------------|--------------------------|-----------|
| UTILITY OPERATING INCOME | | | |
| Operating Revenues (400) | 7,281,327 | 6,992,709 | 1 |
| Operating Expenses: | | | |
| Operation and Maintenance Expense (401-402) | 5,678,337 | 5,407,090 | 2 |
| Depreciation Expense (403) | 484,000 | 440,514 | 3 |
| Amortization Expense (404-407) | 0 | 0 | 4 |
| Taxes (408) | 458,316 | 463,507 | 5 |
| Total Operating Expenses | 6,620,653 | 6,311,111 | |
| Net Operating Income | 660,674 | 681,598 | |
| Income from Utility Plant Leased to Others (412-413) | 0 | 0 | 6 |
| Utility Operating Income | 660,674 | 681,598 | |
| OTHER INCOME | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 1,813 | (754) | 7 |
| Income from Nonutility Operations (417) | 0 | 0 | 8 |
| Nonoperating Rental Income (418) | 0 | 0 | 9 |
| Interest and Dividend Income (419) | 235,775 | 214,437 | 10 |
| Miscellaneous Nonoperating Income (421) | 0 | 0 | 11 |
| Total Other Income | 237,588 | 213,683 | |
| Total Income | 898,262 | 895,281 | |
| MISCELLANEOUS INCOME DEDUCTIONS | | | |
| Miscellaneous Amortization (425) | 0 | 0 | 12 |
| Other Income Deductions (426) | 2,992 | 0 | 13 |
| Total Miscellaneous Income Deductions | 2,992 | 0 | |
| Income Before Interest Charges | 895,270 | 895,281 | |
| INTEREST CHARGES | | | |
| Interest on Long-Term Debt (427) | 141,202 | 151,890 | 14 |
| Amortization of Debt Discount and Expense (428) | 7,136 | 7,676 | 15 |
| Amortization of Premium on Debt--Cr. (429) | 0 | 0 | 16 |
| Interest on Debt to Municipality (430) | 0 | 0 | 17 |
| Other Interest Expense (431) | 1,337 | 988 | 18 |
| Interest Charged to Construction--Cr. (432) | 0 | 0 | 19 |
| Total Interest Charges | 149,675 | 160,554 | |
| Net Income | 745,595 | 734,727 | |
| EARNED SURPLUS | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 10,604,779 | 9,973,371 | 20 |
| Balance Transferred from Income (433) | 745,595 | 734,727 | 21 |
| Miscellaneous Credits to Surplus (434) | 39,097 | 0 | 22 |
| Miscellaneous Debits to Surplus--Debit (435) | 7,557 | 75,295 | 23 |
| Appropriations of Surplus--Debit (436) | 0 | 0 | 24 |
| Appropriations of Income to Municipal Funds--Debit (439) | 109,862 | 28,024 | 25 |
| Total Unappropriated Earned Surplus End of Year (216) | 11,272,052 | 10,604,779 | |

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

| Description of Item (a) | Amount (b) | |
|---|---------------|----|
| Revenues from Utility Plant Leased to Others (412): | | |
| NONE | | 1 |
| Total (Acct. 412): | 0 | |
| Expenses of Utility Plant Leased to Others (413): | | |
| NONE | | 2 |
| Total (Acct. 413): | 0 | |
| Income from Nonutility Operations (417): | | |
| NONE | | 3 |
| Total (Acct. 417): | 0 | |
| Nonoperating Rental Income (418): | | |
| NONE | | 4 |
| Total (Acct. 418): | 0 | |
| Interest and Dividend Income (419): | | |
| INTEREST ON CERTIFICATES OF DEPOSITS & TREASURY BILLS | 131,747 | 5 |
| INTEREST ON INVESTMENT INDEX ACCOUNT | 18,798 | 6 |
| INTEREST ON STATE INVESTMENT POOL ACCOUNTS | 85,230 | 7 |
| Total (Acct. 419): | 235,775 | |
| Miscellaneous Nonoperating Income (421): | | |
| NONE | | 8 |
| Total (Acct. 421): | 0 | |
| Miscellaneous Amortization (425): | | |
| NONE | | 9 |
| Total (Acct. 425): | 0 | |
| Other Income Deductions (426): | | |
| COSTS ASSOCIATED WITH LEGISLATIVE ACTIVITIES | 2,992 | 10 |
| Total (Acct. 426): | 2,992 | |
| Miscellaneous Credits to Surplus (434): | | |
| PECFA REIMBURS FOR PRIOR COSTS INCURRED/REMEDIAL COSTS FRMR PWR PLT | 39,097 | 11 |
| Total (Acct. 434): | 39,097 | |
| Miscellaneous Debits to Surplus (435): | | |
| 1997 COSTS FOR REMEDIAL WORK @ THE FORMER POWER PLANT | 7,557 | 12 |
| Total (Acct. 435)--Debit: | 7,557 | |
| Appropriations of Surplus (436): | | |
| Detail appropriations to (from) account 215 | | 13 |
| Total (Acct. 436)--Debit: | 0 | |
| Appropriations of Income to Municipal Funds (439): | | |
| PAYMNT OF CITY'S INITIAL SETTLEMENT FOR URD CONTAMINAT. @ TOWN DUMP | 107,365 | 14 |
| MISC. WORK DONE FOR THE CITY | 2,497 | 15 |
| Total (Acct. 439)--Debit: | 109,862 | |

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

| Particulars (a) | Water (b) | Electric (c) | Sewer (d) | Gas (e) | Total (f) | |
|--|----------------------|-------------------------|----------------------|--------------------|----------------------|----------|
| Revenues (account 415) | 2,237 | 23,948 | | | 26,185 | 1 |
| Costs and Expenses of Merchandising, Jobbing and Contract Work (416): | | | | | | |
| Cost of merchandise sold | | | | | 0 | 2 |
| Payroll | 855 | 6,422 | | | 7,277 | 3 |
| Materials | 1,076 | 295 | | | 1,371 | 4 |
| Taxes | 65 | 491 | | | 556 | 5 |
| Other (list by major classes): | | | | | | |
| OUTSIDE SERVICES & SUPPLIES | 402 | 7,915 | | | 8,317 | 6 |
| FRINGES & CLEARING (W/O, SOC SEC & STORES CLRG | 739 | 6,112 | | | 6,851 | 7 |
| Total costs and expenses | 3,137 | 21,235 | 0 | 0 | 24,372 | |
| Net income (or loss) | (900) | 2,713 | 0 | 0 | 1,813 | |

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

| Description (a) | Water Utility (b) | Electric Utility (c) | Sewer Utility (Regulated Only) (d) | Gas Utility (e) | Total (f) | |
|--|----------------------------------|-------------------------------------|---|--------------------------------|----------------------|----------|
| Total operating revenues | 1,013,566 | 6,267,761 | 0 | 0 | 7,281,327 | 1 |
| Less: interdepartmental sales | 543 | 54,587 | 0 | 0 | 55,130 | 2 |
| Less: interdepartmental rents | 0 | 14,400 | 0 | 0 | 14,400 | 3 |
| Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.) | 0 | | | | 0 | 4 |
| Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained | 79 | (1,159) | 0 | | (1,080) | 5 |
| Other Increases or (Decreases) | | | | | | |
| to Operating Revenues - Specify: | | | | | | |
| NONE | | | | | 0 | 6 |
| Revenues subject to Wisconsin Remainder Assessment | 1,012,944 | 6,199,933 | 0 | 0 | 7,212,877 | |

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

| Accounts Charged (a) | Direct Payroll Distribution (b) | Allocation of Amounts Charged Clearing Accts. (c) | Total (d) | |
|---|--|--|----------------------|-----------|
| Water operating expenses | 169,904 | 48,844 | 218,748 | 1 |
| Electric operating expenses | 282,502 | 81,214 | 363,716 | 2 |
| Gas operating expenses | | | 0 | 3 |
| Heating operating expenses | | | 0 | 4 |
| Sewer operating expenses | | | 0 | 5 |
| Merchandising and jobbing | 7,460 | 2,144 | 9,604 | 6 |
| Other nonutility expenses | | | 0 | 7 |
| Water utility plant accounts | 18,253 | 5,248 | 23,501 | 8 |
| Electric utility plant accounts | 91,343 | 26,259 | 117,602 | 9 |
| Gas utility plant accounts | | | 0 | 10 |
| Heating utility plant accounts | | | 0 | 11 |
| Sewer utility plant accounts | | | 0 | 12 |
| Accum. prov. for depreciation of water plant | 2,152 | 619 | 2,771 | 13 |
| Accum. prov. for depreciation of electric plant | 21,726 | 6,246 | 27,972 | 14 |
| Accum. prov. for depreciation of gas plant | | | 0 | 15 |
| Accum. prov. for depreciation of heating plant | | | 0 | 16 |
| Accum. prov. for depreciation of sewer plant | | | 0 | 17 |
| Clearing accounts | 178,474 | (178,474) | 0 | 18 |
| All other accounts | 27,479 | 7,900 | 35,379 | 19 |
| Total Payroll | 799,293 | 0 | 799,293 | |

BALANCE SHEET

| Assets and Other Debits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|--|--|--|----|
| UTILITY PLANT | | | |
| Utility Plant (101-107) | 19,402,850 | 18,305,652 | 1 |
| Less: Accumulated Provision for Depreciation and Amortization (111-116) | 5,437,414 | 5,044,433 | 2 |
| Net Utility Plant | 13,965,436 | 13,261,219 | |
| Utility Plant Acquisition Adjustments (117-118) | | | 3 |
| Other Utility Plant Adjustments (119) | | | 4 |
| Total Net Utility Plant | 13,965,436 | 13,261,219 | |
| OTHER PROPERTY AND INVESTMENTS | | | |
| Nonutility Property (121) | 0 | 0 | 5 |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 0 | 0 | 6 |
| Net Nonutility Property | 0 | 0 | |
| Investment in Municipality (123) | 0 | 0 | 7 |
| Other Investments (124) | 0 | 0 | 8 |
| Special Funds (125-128) | 3,694,322 | 3,598,164 | 9 |
| Total Other Property and Investments | 3,694,322 | 3,598,164 | |
| CURRENT AND ACCRUED ASSETS | | | |
| Cash and Working Funds (131) | 100,163 | 71,544 | 10 |
| Special Deposits (132-134) | 0 | 0 | 11 |
| Working Funds (135) | 430 | 430 | 12 |
| Temporary Cash Investments (136) | 164,253 | 170,354 | 13 |
| Notes Receivable (141) | 0 | 0 | 14 |
| Customer Accounts Receivable (142) | 601,701 | 590,985 | 15 |
| Other Accounts Receivable (143) | 255,495 | 171,733 | 16 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144) | 0 | 0 | 17 |
| Receivables from Municipality (145) | 4,522 | 5,095 | 18 |
| Materials and Supplies (151-163) | 650,639 | 554,744 | 19 |
| Prepayments (165) | 10,474 | 10,880 | 20 |
| Interest and Dividends Receivable (171) | 98,205 | 130,236 | 21 |
| Accrued Utility Revenues (173) | 0 | 0 | 22 |
| Miscellaneous Current and Accrued Assets (174) | 0 | 0 | 23 |
| Total Current and Accrued Assets | 1,885,882 | 1,706,001 | |
| DEFERRED DEBITS | | | |
| Unamortized Debt Discount and Expense (181) | 31,863 | 38,999 | 24 |
| Other Deferred Debits (182-186) | 774,126 | 717,139 | 25 |
| Total Deferred Debits | 805,989 | 756,138 | |
| Total Assets and Other Debits | 20,351,629 | 19,321,522 | |

BALANCE SHEET

| Liabilities and Other Credits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|---|--|--|-----------|
| PROPRIETARY CAPITAL | | | |
| Capital Paid in by Municipality (200) | 154,789 | 121,462 | 26 |
| Appropriated Earned Surplus (215) | 0 | 0 | 27 |
| Unappropriated Earned Surplus (216) | 11,272,052 | 10,604,779 | 28 |
| Total Proprietary Capital | 11,426,841 | 10,726,241 | |
| LONG-TERM DEBT | | | |
| Bonds (221-222) | 1,885,000 | 2,060,000 | 29 |
| Advances from Municipality (223) | 0 | | 30 |
| Other Long-Term Debt (224) | 48,613 | 55,843 | 31 |
| Total Long-Term Debt | 1,933,613 | 2,115,843 | |
| CURRENT AND ACCRUED LIABILITIES | | | |
| Notes Payable (231) | 0 | | 32 |
| Accounts Payable (232) | 484,648 | 389,014 | 33 |
| Payables to Municipality (233) | 217,799 | 142,506 | 34 |
| Customer Deposits (235) | 21,364 | 21,248 | 35 |
| Taxes Accrued (236) | 232,007 | 231,380 | 36 |
| Interest Accrued (237) | 35,629 | 38,430 | 37 |
| Matured Long-Term Debt (239) | | | 38 |
| Matured Interest (240) | | | 39 |
| Tax Collections Payable (241) | 13,765 | 13,639 | 40 |
| Miscellaneous Current and Accrued Liabilities (242) | 0 | 565 | 41 |
| Total Current and Accrued Liabilities | 1,005,212 | 836,782 | |
| DEFERRED CREDITS | | | |
| Unamortized Premium on Debt (251) | 0 | 0 | 42 |
| Customer Advances for Construction (252) | 13,175 | 16,914 | 43 |
| Other Deferred Credits (253) | 767,194 | 682,067 | 44 |
| Total Deferred Credits | 780,369 | 698,981 | |
| OPERATING RESERVES | | | |
| Property Insurance Reserve (261) | | | 45 |
| Injuries and Damages Reserve (262) | | | 46 |
| Pensions and Benefits Reserve (263) | | | 47 |
| Miscellaneous Operating Reserves (265) | | | 48 |
| Total Operating Reserves | 0 | 0 | |
| CONTRIBUTIONS IN AID OF CONSTRUCTION | | | |
| Contributions in Aid of Construction (271) | 5,205,597 | 4,943,676 | 49 |
| Total Liabilities and Other Credits | 20,351,632 | 19,321,523 | |

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

| Particulars (a) | Water (b) | Sewer (c) | Gas (d) | Electric (e) | |
|--|----------------------|----------------------|--------------------|-------------------------|-----------|
| Plant Accounts: | | | | | |
| Utility Plant in Service (101) | 9,417,011 | 0 | 0 | 9,849,037 | 1 |
| Utility Plant Purchased or Sold (102) | | | | | 2 |
| Utility Plant in Process of Reclassification (103) | | | | | 3 |
| Utility Plant Leased to Others (104) | | | | | 4 |
| Property Held for Future Use (105) | | | | 10,421 | 5 |
| Completed Construction not Classified (106) | | | | | 6 |
| Construction Work in Progress (107) | 92,119 | | | 34,262 | 7 |
| Total Utility Plant | 9,509,130 | 0 | 0 | 9,893,720 | |
| Accumulated Provision for Depreciation and Amortization: | | | | | |
| Accumulated Provision for Depreciation of Utility Plant in Service (111) | 1,640,893 | 0 | 0 | 3,796,521 | 8 |
| Accumulated Provision for Depreciation of Utility Plant Leased to Others (112) | | | | | 9 |
| Accumulated Provision for Depreciation of Property Held for Future Use (113) | | | | | 10 |
| Accumulated Provision for Amortization of Utility Plant in Service (114) | | | | | 11 |
| Accumulated Provision for Amortization of Utility Plant Leased to Others (115) | | | | | 12 |
| Accumulated Provision for Amortization of Property Held for Future Use (116) | | | | | 13 |
| Total Accumulated Provision | 1,640,893 | 0 | 0 | 3,796,521 | |
| Net Utility Plant | 7,868,237 | 0 | 0 | 6,097,199 | |

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

| Particulars (a) | Water (b) | Electric (c) | (d) | (e) | Total (f) | |
|------------------------------------|------------------|------------------|----------|----------|------------------|-----------|
| Balance first of year | 1,497,734 | 3,546,698 | | | 5,044,432 | 1 |
| Credits During Year | | | | | | 2 |
| Accruals: | | | | | | 3 |
| Charged depreciation expense (403) | 168,200 | 315,800 | | | 484,000 | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | 6,208 | | | | 6,208 | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| ACCTS. 392 & 396-TRANS CLRG | 11,310 | 16,941 | | | 28,251 | 9 |
| Salvage | 1,610 | 85,461 | | | 87,071 | 10 |
| Other credits (specify): | | | | | | 11 |
| ITEM "OVER-RETIRED" LAST YR | 1,805 | 0 | | | 1,805 | 12 |
| Total credits | 189,133 | 418,202 | 0 | 0 | 607,335 | 13 |
| Debits during year | | | | | | 14 |
| Book cost of plant retired | 43,272 | 185,133 | | | 228,405 | 15 |
| Cost of removal | 2,702 | 40,329 | | | 43,031 | 16 |
| Other debits (specify): | | | | | | 17 |
| CR'S COST OF REMVL IN 368 & 369 | 0 | (57,083) | | | (57,083) | 18 |
| Total debits | 45,974 | 168,379 | 0 | 0 | 214,353 | 19 |
| Balance End of Year | 1,640,893 | 3,796,521 | 0 | 0 | 5,437,414 | 20 |
| | | | | | | 21 |
| | | | | | | 22 |

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

| Description (a) | Balance First of Year (b) | Additions During Year (c) | Deductions During Year (d) | Balance End of Year (e) | |
|--|---------------------------------|---------------------------------|----------------------------------|-------------------------------|---|
| Nonregulated sewer plant | | | | 0 | 1 |
| Other (specify): | | | | | |
| NON-UTILITY PROPERTY | 0 | | | 0 | 2 |
| Total Nonutility Property (121) | 0 | 0 | 0 | 0 | |
| Less accum. prov. depr. & amort. (122) | | | | 0 | 3 |
| Net Nonutility Property | 0 | 0 | 0 | 0 | |

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

| Particulars (a) | Amount (b) | |
|--|-----------------------|---|
| Balance first of year | 0 | 1 |
| Additions: | | |
| Provision for uncollectibles during year | | 2 |
| Collection of accounts previously written off: Utility Customers | | 3 |
| Collection of accounts previously written off: Others | | 4 |
| Total Additions | <u>0</u> | |
| Deductions: | | |
| Accounts written off during the year: Utility Customers | | 5 |
| Accounts written off during the year: Others | | 6 |
| Total accounts written off | <u>0</u> | |
| Balance end of year | <u><u>0</u></u> | |

MATERIALS AND SUPPLIES

| Account (a) | Generation (b) | Transmission (c) | Distribution (d) | Other (e) | Total End of Year (f) | Amount Prior Year (g) | |
|-------------------------------|---------------------------|-----------------------------|-----------------------------|----------------------|--------------------------------------|--------------------------------------|---|
| Electric Utility | | | | | | | |
| Fuel (151) | | | | | 0 | | 1 |
| Fuel stock expenses (152) | | | | | 0 | | 2 |
| Plant mat. & oper. sup. (154) | | | 422,186 | | 422,186 | 360,181 | 3 |
| Total Electric Utility | | | | | 422,186 | 360,181 | |

| Account | Total End of Year | Amount Prior Year | |
|-------------------------------------|------------------------------|------------------------------|---|
| Electric utility total | 422,186 | 360,181 | 1 |
| Water utility (154) | 32,715 | 37,175 | 2 |
| Sewer utility (154) | | | 3 |
| Heating utility (154) | | | 4 |
| Gas utility (154) | | | 5 |
| Merchandise (155) | | | 6 |
| Other materials & supplies (156) | | | 7 |
| Stores expense (163) | 195,738 | 157,388 | 8 |
| Total Materials and Supplies | 650,639 | 554,744 | |

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

| Debt Issue to Which Related (a) | Written Off During Year | | Balance End of Year (d) | |
|--|-------------------------|---------------------------------------|-------------------------------|---|
| | Amount (b) | Account Charged or Credited (c) | | |
| Unamortized debt discount & expense (181) | | | | |
| BOND ISSUE - OCTOBER 25, 1990 | 7,136 | 181 | 31,863 | 1 |
| Total | | | 31,863 | |
| Unamortized premium on debt (251) | | | | 2 |
| Total | | | 0 | |

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

| Particulars (a) | Amount (b) | |
|--|-----------------------|----------|
| Balance first of year | 121,462 | 1 |
| Changes during year (explain): | | |
| BAL. REMAINING FROM INSTALLATION OF ELECTRIC FACILITIES IN TIF DIST. | 21,063 | 2 |
| BAL. REMAINING FROM INSTALLATION OF STREET LIGHTING IN TIF DISTRICT | 12,639 | 3 |
| COST TO INSTALL STREET LIGHT SERVICE IN BEECHWOOD PARK | 1,275 | 4 |
| LAND DONATED TO THE CITY OF CED/FIRE DEPT (BY WELL 1 RESERVIOR) | (1,650) | 5 |
| Balance end of year | 154,789 | |

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

| Description of Issue (a) | Date of Issue (b) | Final Maturity Date (c) | Interest Rate (d) | Principal Amount End of Year (e) | |
|--------------------------------------|----------------------------------|--|----------------------------------|---|----------|
| ELECTRIC & WATER REVENUE BOND | 10/01/1990 | 10/01/2005 | 7.00% | 1,885,000 | 1 |
| Total Bonds (Account 221): | | | | 1,885,000 | |
| Total Reacquired Bonds (Account 222) | | | | 0 | 2 |

Net amount of bonds outstanding December 31: 1,885,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

| Account and Description of Obligation (a and b) | Date of Issue (c) | Final Maturity Date (d) | Interest Rate (e) | Principal Amount End of Year (f) | |
|--|-------------------------|----------------------------------|-------------------------|---|---|
| Other Long-Term Debt (224) | | | | | |
| DSM LOAN WITH WI PUBLIC POWER INC. | 01/31/1994 | 01/31/2004 | 2.00% | 48,613 | 1 |
| Total for Account 224 | | | | 48,613 | |

TAXES ACCRUED (ACCT. 236)

| Particulars (a) | Amount (b) | |
|---|-----------------------|----|
| Balance first of year | 231,380 | 1 |
| Accruals: | | |
| Charged water department expense | 208,212 | 2 |
| Charged electric department expense | 253,036 | 3 |
| Charged sewer department expense | 0 | 4 |
| Other (explain): | | |
| CHARGED DIRECTLY TO ELEC & WTR DEPTS. WORK ORDERS | 19,075 | 5 |
| CHARGED DIRECTLY TO THE GENERAL LEDGER ACCOUNTS | 2,503 | 6 |
| Total Accruals and other credits | 482,826 | |
| Taxes paid during year: | | |
| County, state and local taxes | 403,500 | 7 |
| Social Security taxes | 60,652 | 8 |
| PSC Remainder Assessment | 9,047 | 9 |
| Other (explain): | | |
| LICENSE FEE ASSESSMENT-WI DEPT OF REVENUE (GROSS RECEIPT TAX) | 9,000 | 10 |
| Total payments and other debits | 482,199 | |
| Balance end of year | 232,007 | |

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

| Description of Issue (a) | Interest Accrued Balance First of Year (b) | Interest Accrued During Year (c) | Interest Paid During Year (d) | Interest Accrued Balance End of Year (e) | |
|---|---|--|-------------------------------------|---|---|
| Bonds (221) | | | | | |
| 2372 INTEREST ACCRUED BOND ISSUE | 36,023 | 141,202 | 144,090 | 33,135 | 1 |
| Subtotal | 36,023 | 141,202 | 144,090 | 33,135 | |
| Advances from Municipality (223) | | | | | |
| NONE | | | | 0 | 2 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Other Long-Term Debt (224) | | | | | |
| NONE | | | | 0 | 3 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Notes Payable (231) | | | | | |
| 2370 INTEREST ACCRUED ON CUSTOMER DEPOSITS | 2,407 | 1,337 | 1,250 | 2,494 | 4 |
| Subtotal | 2,407 | 1,337 | 1,250 | 2,494 | |
| Total | 38,430 | 142,539 | 145,340 | 35,629 | |

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

| Particulars (a) | Water (b) | Electric | | Sewer (e) | Gas (f) | Total (g) | |
|---|------------------|---------------------|----------------|--------------|------------|------------------|----------|
| | | Distribution (c) | Other (d) | | | | |
| Balance First of Year | 3,801,932 | 1,019,257 | 122,487 | | | 4,943,676 | 1 |
| Add credits during year: | | | | | | | |
| For Services | 14,320 | 109,279 | 25,730 | | | 149,329 | 2 |
| For Mains | 142,794 | | | | | 142,794 | 3 |
| Other (specify): | | | | | | | |
| HYDRANTS | 3,500 | | | | | 3,500 | 4 |
| Deduct charges (specify): | | | | | | | |
| TRANSFERRED TO ACCT 200 CAP PAID IN BY MUNICIPALITY (BAL. PAID ON TIF) | | 21,063 | 12,639 | | | 33,702 | 5 |
| Balance End of Year | 3,962,546 | 1,107,473 | 135,578 | 0 | 0 | 5,205,597 | |
| Amount of federal and state grants in aid received for utility construction included in End of Year totals | | 101,093 | | | | 101,093 | 6 |

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

| Particulars (a) | Balance End of Year (b) | |
|---|-------------------------------|----|
| Investment in Municipality (123): | | |
| NONE | | 1 |
| Total (Acct. 123): | 0 | |
| Other Investments (124): | | |
| NONE | | 2 |
| Total (Acct. 124): | 0 | |
| Sinking Funds (125): | | |
| CD'S, TREAS BILLS & \$'S INVESTED IN ST. POOL FOR CONST. & REV BOND | 2,792,819 | 3 |
| DEPRECIATION FUND (REV BOND REQUIREMENT) | 361,940 | 4 |
| SPECIAL REDEMPTION FUND (REV BOND REQUIREMENT) | 129,374 | 5 |
| BOND RESERVE FUND (REV BOND REQUIREMENT) | 322,090 | 6 |
| LIABILITY INSURANCE RESERVE | 88,099 | 7 |
| Total (Acct. 125): | 3,694,322 | |
| Depreciation Fund (126): | | |
| NONE | | 8 |
| Total (Acct. 126): | 0 | |
| Other Special Funds (128): | | |
| NONE | | 9 |
| Total (Acct. 128): | 0 | |
| Interest Special Deposits (132): | | |
| NONE | | 10 |
| Total (Acct. 132): | 0 | |
| Other Special Deposits (134): | | |
| NONE | | 11 |
| Total (Acct. 134): | 0 | |
| Notes Receivable (141): | | |
| NONE | | 12 |
| Total (Acct. 141): | 0 | |
| Customer Accounts Receivable (142): | | |
| Water | 82,628 | 13 |
| Electric | 519,073 | 14 |
| Sewer (Regulated) | 0 | 15 |
| Other (specify): | | |
| NONE | | 16 |
| Total (Acct. 142): | 601,701 | |
| Other Accounts Receivable (143): | | |
| Sewer (Non-regulated) | 117,386 | 17 |

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

| Particulars (a) | Balance End of Year (b) | |
|---|-------------------------------|----|
| Other Accounts Receivable (143): | | |
| Merchandising, jobbing and contract work | 15,295 | 18 |
| Other (specify): | | |
| SERV EXT'S & UPGRDS, BULK WTR, ST LGHTG INSTALL'S, RELOCT UTIL FACIL'S, ETC | 122,814 | 19 |
| Total (Acct. 143): | 255,495 | |
| Receivables from Municipality (145): | | |
| TAX ROLL LIENS OUTSTANDING & MISC. BILLINGS | 4,522 | 20 |
| Total (Acct. 145): | 4,522 | |
| Prepayments (165): | | |
| PROPERTY & LIABILITY INSURANCE PREMIUMS PAID IN ADVANCE | 10,474 | 21 |
| Total (Acct. 165): | 10,474 | |
| Extraordinary Property Losses (182): | | |
| NONE | | 22 |
| Total (Acct. 182): | 0 | |
| Preliminary Survey and Investigation Charges (183): | | |
| NONE | | 23 |
| Total (Acct. 183): | 0 | |
| Clearing Accounts (184): | | |
| TRANSP. CLRG. BAL. FOR UNALLOCATED PORTION OF CED UTIL'S CONTRIB. | 8,645 | 24 |
| TO MUNICIPALITY'S NEW FUEL TANKS SHARED WITH THE UTIL. BAL. WILL BE | | 25 |
| ALLOCATED THROUGH CLEARING ENTRIES MADE IN 1998 & 1999. | | 26 |
| Total (Acct. 184): | 8,645 | |
| Temporary Facilities (185): | | |
| NONE | | 27 |
| Total (Acct. 185): | 0 | |
| Miscellaneous Deferred Debits (186): | | |
| '87 ENERGY CONS=40,936, '88 ENERGY CONS=57,247, '89 ENERGY CONS=38,609, | 765,481 | 28 |
| '90 ENERGY CONS=62,735, '91 ENERGY CONS=51,708, '92 ENERGY CONS=61,056, | | 29 |
| '93 ENERGY CONS=131,447, '94 ENERGY CONS=133,472, '95 ENERGY CONS=62,338, | | 30 |
| '96 ENERGY CONS=60,751, '97 ENERGY CONS=64,157, ENVIRON. COSTS (PCB'S IN | | 31 |
| KANSAS CITY) 1,025 | | 32 |
| Total (Acct. 186): | 765,481 | |
| Payables to Municipality (233): | | |
| 12/1997 SEWER BILLING COLLECTIONS | 117,159 | 33 |
| PUBLIC FIRE PROTECTION TRUE-UP FOR 1997 | 9,245 | 34 |
| JOINT WATER & SEWER REIMBURSEMENT TRUE-UP FOR 1997 | 5,199 | 35 |
| OUTSTANDING \$'s DUE CITY FOR COSTS TO REPLC WTR MAINS, ETC.- COL. RD. | 58,539 | 36 |

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

| Particulars (a) | Balance End of Year (b) | |
|--|-------------------------------|----|
| Payables to Municipality (233): | | |
| MISC. INVOICES FOR 1997 SERVICES, SALES TAX DUE, INSURANCE PREM., ETC. | 27,657 | 37 |
| Total (Acct. 233): | 217,799 | |
| Other Deferred Credits (253): | | |
| VACATION & SICK LEAVE LIABILITY | 115,694 | 38 |
| DEMAND SIDE MANAGEMENT PROGRAMS (WATT WATCH CONSERVATION EXPENSE) | 651,500 | 39 |
| Total (Acct. 253): | 767,194 | |

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

| Average Rate Base (a) | Water (b) | Electric (c) | Sewer (d) | Gas (e) | Total (f) | |
|---|----------------------|-------------------------|----------------------|--------------------|----------------------|----------|
| Add Average: | | | | | | |
| Utility Plant in Service | 9,125,301 | 9,571,801 | 0 | 0 | 18,697,102 | 1 |
| Materials and Supplies | 34,945 | 391,183 | 0 | 0 | 426,128 | 2 |
| Other (specify): | | | | | | |
| STORES EXPENSE | 14,401 | 162,162 | | | 176,563 | 3 |
| Less Average: | | | | | | |
| Reserve for Depreciation | 1,569,313 | 3,671,609 | 0 | 0 | 5,240,922 | 4 |
| Customer Advances for Construction | 12,955 | 2,089 | | | 15,044 | 5 |
| Contributions in Aid of Construction | 3,882,239 | 1,192,397 | 0 | 0 | 5,074,636 | 6 |
| Other (specify): | | | | | | |
| NONE | | | | | 0 | 7 |
| Average Net Rate Base | 3,710,140 | 5,259,051 | 0 | 0 | 8,969,191 | |
| Net Operating Income | 254,364 | 406,310 | 0 | 0 | 660,674 | 8 |
| Net Operating Income as a percent of | | | | | | |
| Average Net Rate Base | 6.86% | 7.73% | N/A | N/A | 7.37% | |

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

| Description (a) | Amount (b) | |
|--|-------------------|---|
| Average Proprietary Capital | | |
| Capital Paid in by Municipality | 138,125 | 1 |
| Appropriated Earned Surplus | 0 | 2 |
| Unappropriated Earned Surplus | 10,938,415 | 3 |
| Other (Specify): | | |
| NONE | | 4 |
| Total Average Proprietary Capital | 11,076,540 | |
| Net Income | | |
| Net Income | 745,595 | 5 |
| Percent Return on Proprietary Capital | 6.73% | |

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NO BUILDINGS WERE PURCHASED OR CONSTRUCTED IN 1997. A DIGGER TRUCK WAS PURCHASED ALONG WITH NORMAL MATERIALS AND SUPPLIES AND MISC. EQUIPMENT. COMPUTERS WERE REPLACED IN AN EFFORT TO TAKE ADVANTAGE OF NEW TECHNOLOGIES, AND A CONTRACT WAS SIGNED FOR THE PURCHASE OF AUTOMATED MAPPING & FACILITIES MANAGEMENT ("CAD MAPPING") SOFTWARE.

2. Leaseholder changes.

NONE

3. Extensions of service.

NORMAL ELECTRIC AND WATER SERVICE EXTENSIONS FOR NEW DEVELOPMENT AND SERVICE UPGRADES.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

CERTIFICATES OF DEPOSIT, TREASURY BILLS PURCHASED, AND INVESTMENTS MADE IN STATE LOCAL GOVERNMENT INVESTMENT POOL

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

\$107,365 WAS CONTRIBUTED TO THE CITY OF CEDARBURG, PER DIRECTION OF MAYOR & COUNCIL, TO FUND THE CITY'S PORTION OF THE INITIAL SETTLEMENT ON URD CONTAMINATION AT THE PRIOR TOWN DUMP. THE CITY HOPES TO RE-COOP THIS MONEY FOR THE UTILITY THROUGH DEFERRED ASSESSMENTS. THE CITY IS INVESTIGATING ITS DEFERRAL OPTIONS & MAY RE-COOP FROM CURRENT PROPERTY OWNERS WHO ARE ALONG THE TOWN ROAD WHERE THE UTILITY EXTENDED WATER MAIN IN 1992, PER ORDER FROM THE EPA, AND/OR FROM FUTURE PROPERTY OWNERS. (THE MAIN HAD BEEN EXTENDED, PER ORDER FROM THE EPA, BECAUSE HOMEOWNERS' WELLS WERE CONTAMINATED AS A RESULT OF THE CONTAMINATION AT THE TOWN DUMP.)

-- UTILITY RECEIVED \$59,999 FROM PECFA AS A REIMBURSEMENT FOR PRIOR COSTS ASSOCIATED WITH REMEDIAL INVESTIGATION AND CLEAN-UP OF URD FUEL STORAGE TANKS @ LIGHT & WATER SHOP. DOLLARS WERE CREDITED TO OFFSET PRIOR EXPENSES THAT HAD BEEN CHARGED AS A COST OF REMOVAL TO ACCT. 394, WHICH IS WHERE THE COST OF THE FUEL TANKS HAD ORIGINALLY BEEN RECORDED AND THEN RETIRED UPON REMOVAL OF TANKS.

-- UTILITY RECEIVED \$39,097 FROM PECFA AS A REIMBURSEMENT OF PRIOR COSTS FOR REMEDIAL INVESTIGATION AND ACTION OF URD FUEL TANKS @ THE FORMER POWER PLANT. DOLLARS WERE CREDITED TO ACCT. 434 BECAUSE THE POWER PLANT NO LONGER BELONGS TO THE UTILITY (IT WAS SOLD IN 1996).

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

THE BALANCE SHEET END OF YEAR BALANCE FOR TOTAL LIABILITIES AND OTHER CREDITS IS OFF \$3.00 FROM THE END OF YEAR BALANCE FOR TOTAL ASSETS AND OTHER DEBITS ON ACCOUNT OF ROUNDING.

THE BALANCE SHEET FIRST OF YEAR BALANCE FOR TOTAL LIABILITIES AND OTHER CREDITS IS OFF \$1.00 FROM THE FIRST OF YEAR BALANCE FOR TOTAL ASSETS AND OTHER DEBITS ON ACCOUNT OF ROUNDING.

NOTE: IS THERE ANYWAY THAT THE PROGRAM COULD BE FILLED OUT USING DOLLARS AND CENTS? CEDARBURG DOES THE ACCOUNTING USING DOLLARS AND CENTS, AND IT IS VERY DIFFICULT TO NOT HAVE A PERFECT BALANCE BECAUSE OF ROUNDING. HOPEFULLY, THIS COULD BE SOMETHING TO REVISE THE PROGRAM THAT IT COULD BE USED BOTH WAYS. THANK YOU.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

ACCTS. 368 & 394:
IN COLUMN C, ELECTRIC COST OF REMOVAL, THE AMOUNT SHOWN IS 40,329; HOWEVER, IT SHOULD SHOW <16,755>. WE SHOWED CREDIT COST OF REMOVAL FOR ACCTS. 368 & 394 IN COL. C, IN OTHER <57,083>. THIS MADE TOTAL DEBITS 168,378, WHICH IS CORRECT. PER DIRECTION FROM PSC, SINCE Pg E-9, Col. g, CANNOT ACCEPT CREDIT ENTRIES, UTILITY WAS ADVISED TO LIST ANY CREDITS IN Col. i (AS AN "ADJUSTMENT"). THIS WAS DONE FOR ACCTS. 368 & 394.

NOTE: THE MAJORITY OF THE CREDITS TO COST OF REMOVAL WERE IN #394, AND WAS THE RESULT OF REIMBURSEMENT UTILITY RECEIVED FROM PECFA FOR REMEDIAL INVESTIGATION & CLEAN-UP OF URD CONTAMINATION FROM OLD UNDERGROUND FUEL TANKS @ L&W SHOP, WHICH HAD BEEN REMOVED YEARS AGO. THE ORIGINAL BOOK COST OF THE FUEL TANKS HAD BEEN RECORDED AND RETIRED FROM #394, TOOLS, SHOP & GARAGE EQUIPMENT.

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

WE NO LONGER HAVE ANY "NON-UTILITY" PROPERTY ON OUR BOOKS (SINCE WE SOLD THE POWER PLANT BACK IN 1996).

Interest Accrued (Acct. 237) (Page F-17)

OTHER LONG-TERM DEBT: INTEREST ON DEMAND SIDE MANAGEMENT (DSM) LOAN FROM WPPI IS NOT SHOWN HERE, IT IS INCLUDED WITH DSM EXPENSES IN ACCOUNT #186, OTHER DEFERRED DEBITS.

Balance Sheet End-of-Year Account Balances (Page F-19)

NO FOOTNOTE NEEDED.

WATER OPERATING REVENUES & EXPENSES

| Particulars (a) | Amounts (b) | |
|--|------------------------|----|
| Operating Revenues | | |
| Sales of Water | | |
| Sales of Water (460-467) | 1,002,340 | 1 |
| Total Sales of Water | 1,002,340 | |
| Other Operating Revenues | | |
| Forfeited Discounts (470) | 4,767 | 2 |
| Miscellaneous Service Revenues (471) | 495 | 3 |
| Rents from Water Property (472) | 2,086 | 4 |
| Interdepartmental Rents (473) | 0 | 5 |
| Other Water Revenues (474) | 3,878 | 6 |
| Amortization of Construction Grants (475) | 0 | 7 |
| Total Other Operating Revenues | 11,226 | |
| Total Operating Revenues | 1,013,566 | |
| Operation and Maintenance Expenses | | |
| Source of Supply Expense (600-617) | 0 | 8 |
| Pumping Expenses (620-633) | 75,297 | 9 |
| Water Treatment Expenses (640-652) | 50,349 | 10 |
| Transmission and Distribution Expenses (660-678) | 92,933 | 11 |
| Customer Accounts Expenses (901-905) | 26,416 | 12 |
| Sales Expenses (910) | 2,050 | 13 |
| Administrative and General Expenses (920-932) | 138,677 | 14 |
| Total Operation and Maintenance Expenses | 385,722 | |
| Other Operating Expenses | | |
| Depreciation Expense (403) | 168,200 | 15 |
| Amortization Expense (404-407) | 0 | 16 |
| Taxes (408) | 205,280 | 17 |
| Total Other Operating Expenses | 373,480 | |
| Total Operating Expenses | 759,202 | |
| NET OPERATING INCOME | 254,364 | |

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

| Particulars (a) | Average No. Customers (b) | Thousands of Gallons of Water Sold (c) | Amounts (d) | |
|---|------------------------------|--|------------------|----|
| Operating Revenues | | | | |
| Sales of Water | | | | |
| Unmetered Sales to General Customers (460) | | | | |
| Residential | | | | 1 |
| Commercial | | | | 2 |
| Industrial | | | | 3 |
| Total Unmetered Sales to General Customers (460) | 0 | 0 | 0 | |
| Metered Sales to General Customers (461) | | | | |
| Residential | 2,991 | 224,309 | 463,460 | 4 |
| Commercial | 341 | 92,654 | 147,979 | 5 |
| Industrial | 38 | 103,241 | 102,043 | 6 |
| Total Metered Sales to General Customers (461) | 3,370 | 420,204 | 713,482 | |
| Private Fire Protection Service (462) | 74 | | 20,973 | 7 |
| Public Fire Protection Service (463) | 1 | | 234,192 | 8 |
| Other Sales to Public Authorities (464) | 25 | 24,629 | 33,150 | 9 |
| Sales to Irrigation Customers (465) | 0 | 0 | 0 | 10 |
| Sales for Resale (466) | 0 | 0 | 0 | 11 |
| Interdepartmental Sales (467) | 1 | 177 | 543 | 12 |
| Total Sales of Water | 3,471 | 445,010 | 1,002,340 | |

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

| Customer Name (a) | Point of Delivery (b) | Thousands of Gallons Sold (c) | Revenues (d) |
|------------------------------------|--|--|-------------------------------|
|------------------------------------|--|--|-------------------------------|

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

| Particulars (a) | Amount (b) | |
|--|----------------|----|
| Public Fire Protection Service (463): | | |
| Amount billed (usually per rate schedule F-1) | 234,192 | 1 |
| Wholesale fire protection billed | | 2 |
| Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1) | | 3 |
| Other (specify): | | |
| NONE | | 4 |
| Total Public Fire Protection Service (463) | 234,192 | |
| Forfeited Discounts (470): | | |
| Customer late payment charges | 4,767 | 5 |
| Other (specify): | | |
| NONE | | 6 |
| Total Forfeited Discounts (470) | 4,767 | |
| Miscellaneous Service Revenues (471): | | |
| FEES FOR RECONNECTING METERS | 495 | 7 |
| Total Miscellaneous Service Revenues (471) | 495 | |
| Rents from Water Property (472): | | |
| BUILDING RENTAL FEES FROM CELLULAR ONE (SHARES PUMP STA. SPACE-BEGAN 1997) | 2,086 | 8 |
| Total Rents from Water Property (472) | 2,086 | |
| Interdepartmental Rents (473): | | |
| NONE | | 9 |
| Total Interdepartmental Rents (473) | 0 | |
| Other Water Revenues (474): | | |
| Return on net investment in meters charged to sewer department | 3,878 | 10 |
| Other (specify): | | |
| NONE | | 11 |
| Total Other Water Revenues (474) | 3,878 | |
| Amortization of Construction Grants (475): | | |
| NONE | | 12 |
| Total Amortization of Construction Grants (475) | 0 | |

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|---------------|----|
| SOURCE OF SUPPLY EXPENSES | | |
| Operation Supervision and Engineering (600) | | 1 |
| Operation Labor and Expenses (601) | | 2 |
| Purchased Water (602) | | 3 |
| Miscellaneous Expenses (603) | | 4 |
| Rents (604) | | 5 |
| Maintenance Supervision and Engineering (610) | | 6 |
| Maintenance of Structures and Improvements (611) | | 7 |
| Maintenance of Collecting and Impounding Reservoirs (612) | | 8 |
| Maintenance of Lake, River and Other Intakes (613) | | 9 |
| Maintenance of Wells and Springs (614) | | 10 |
| Maintenance of Infiltration Galleries and Tunnels (615) | | 11 |
| Maintenance of Supply Mains (616) | | 12 |
| Maintenance of Miscellaneous Water Source Plant (617) | | 13 |
| Total Source of Supply Expenses | 0 | |
| PUMPING EXPENSES | | |
| Operation Supervision and Engineering (620) | 2,083 | 14 |
| Fuel for Power Production (621) | 0 | 15 |
| Power Production Labor and Expenses (622) | 0 | 16 |
| Fuel or Power Purchased for Pumping (623) | 55,015 | 17 |
| Pumping Labor and Expenses (624) | 6,433 | 18 |
| Expenses Transferred--Credit (625) | 0 | 19 |
| Miscellaneous Expenses (626) | (729) | 20 |
| Rents (627) | 0 | 21 |
| Maintenance Supervision and Engineering (630) | 73 | 22 |
| Maintenance of Structures and Improvements (631) | 5,049 | 23 |
| Maintenance of Power Production Equipment (632) | 0 | 24 |
| Maintenance of Pumping Equipment (633) | 7,373 | 25 |
| Total Pumping Expenses | 75,297 | |
| WATER TREATMENT EXPENSES | | |
| Operation Supervision and Engineering (640) | 2,788 | 26 |
| Chemicals (641) | 24,338 | 27 |

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|---------------|----|
| WATER TREATMENT EXPENSES | | |
| Operation Labor and Expenses (642) | 20,855 | 28 |
| Miscellaneous Expenses (643) | 450 | 29 |
| Rents (644) | 0 | 30 |
| Maintenance Supervision and Engineering (650) | 0 | 31 |
| Maintenance of Structures and Improvements (651) | (154) | 32 |
| Maintenance of Water Treatment Equipment (652) | 2,072 | 33 |
| Total Water Treatment Expenses | 50,349 | |
| TRANSMISSION AND DISTRIBUTION EXPENSES | | |
| Operation Supervision and Engineering (660) | 2,091 | 34 |
| Storage Facilities Expenses (661) | 640 | 35 |
| Transmission and Distribution Lines Expenses (662) | 10,632 | 36 |
| Meter Expenses (663) | 4,049 | 37 |
| Customer Installations Expenses (664) | 541 | 38 |
| Miscellaneous Expenses (665) | 27,998 | 39 |
| Rents (666) | 0 | 40 |
| Maintenance Supervision and Engineering (670) | 0 | 41 |
| Maintenance of Structures and Improvements (671) | 0 | 42 |
| Maintenance of Distribution Reservoirs and Standpipes (672) | 0 | 43 |
| Maintenance of Transmission and Distribution Mains (673) | 27,877 | 44 |
| Maintenance of Fire Mains (674) | 0 | 45 |
| Maintenance of Services (675) | 13,419 | 46 |
| Maintenance of Meters (676) | 2,319 | 47 |
| Maintenance of Hydrants (677) | 3,367 | 48 |
| Maintenance of Miscellaneous Plant (678) | 0 | 49 |
| Total Transmission and Distribution Expenses | 92,933 | |
| CUSTOMER ACCOUNTS EXPENSES | | |
| Supervision (901) | 3,442 | 50 |
| Meter Reading Labor (902) | 6,198 | 51 |
| Customer Records and Collection Expenses (903) | 15,315 | 52 |
| Uncollectible Accounts (904) | 79 | 53 |

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|----------------|----|
| CUSTOMER ACCOUNTS EXPENSES | | |
| Miscellaneous Customer Accounts Expenses (905) | 1,382 | 54 |
| Total Customer Accounts Expenses | 26,416 | |
| SALES EXPENSES | | |
| Sales Expenses (910) | 2,050 | 55 |
| Total Sales Expenses | 2,050 | |
| ADMINISTRATIVE AND GENERAL EXPENSES | | |
| Administrative and General Salaries (920) | 46,236 | 56 |
| Office Supplies and Expenses (921) | 5,675 | 57 |
| Administrative Expenses Transferred--Credit (922) | 0 | 58 |
| Outside Services Employed (923) | 3,759 | 59 |
| Property Insurance (924) | 2,140 | 60 |
| Injuries and Damages (925) | 8,198 | 61 |
| Employee Pensions and Benefits (926) | 41,575 | 62 |
| Regulatory Commission Expenses (928) | 0 | 63 |
| Duplicate Charges--Credit (929) | 0 | 64 |
| Miscellaneous General Expenses (930) | 8,505 | 65 |
| Rents (931) | 14,400 | 66 |
| Maintenance of General Plant (932) | 8,189 | 67 |
| Total Administrative and General Expenses | 138,677 | |
| Total Operation and Maintenance Expenses | 385,722 | |

TAXES (ACCT. 408 - WATER)

| |
|--|
| When allocation of taxes is made between departments, explain method used. |
|--|

| Description of Tax (a) | Method Used to Allocate Between Departments (b) | Amount (c) | |
|--|--|-----------------------|----------|
| Property Tax Equivalent | WIS ADMIN CODE - PSC SECTION 109 | 192,196 | 1 |
| Less: Local and School Tax Equivalent on Meters Charged to Sewer Department | | 2,932 | 2 |
| Net property tax equivalent | | 189,264 | |
| Social Security | PAYROLL DISTRIBUTION | 14,659 | 3 |
| PSC Remainder Assessment | BASED ON REVENUES | 1,357 | 4 |
| Other (specify): NONE | | | 5 |
| Total tax expense | | 205,280 | |

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

| Particulars (a) | Units (b) | Total (c) | County A (d) | County B (e) | County C (f) | County D (g) | |
|--|----------------------|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|----|
| County name | | | Ozaukee | | | | 1 |
| SUMMARY OF TAX RATES | | | | | | | 2 |
| State tax rate | mills | | 0.209340 | | | | 3 |
| County tax rate | mills | | 2.681400 | | | | 4 |
| Local tax rate | mills | | 8.153350 | | | | 5 |
| School tax rate | mills | | 12.955670 | | | | 6 |
| Voc. school tax rate | mills | | 2.120040 | | | | 7 |
| Other tax rate - Local | mills | | 0.000000 | | | | 8 |
| Other tax rate - Non-Local | mills | | 0.000000 | | | | 9 |
| Total tax rate | mills | | 26.119800 | | | | 10 |
| Less: state credit | mills | | 2.249090 | | | | 11 |
| Net tax rate | mills | | 23.870710 | | | | 12 |
| PROPERTY TAX EQUIVALENT CALCULATION | | | | | | | 13 |
| Local Tax Rate | mills | | 8.153350 | | | | 14 |
| Combined School Tax Rate | mills | | 15.075710 | | | | 15 |
| Other Tax Rate - Local | mills | | 0.000000 | | | | 16 |
| Total Local & School Tax | mills | | 23.229060 | | | | 17 |
| Total Tax Rate | mills | | 26.119800 | | | | 18 |
| Ratio of Local and School Tax to Total | dec. | | 0.889328 | | | | 19 |
| Total tax net of state credit | mills | | 23.870710 | | | | 20 |
| Net Local and School Tax Rate | mills | | 21.228882 | | | | 21 |
| Utility Plant, Jan. 1 | \$ | 8,864,691 | 8,864,691 | | | | 22 |
| Materials & Supplies | \$ | 51,900 | 51,900 | | | | 23 |
| Subtotal | \$ | 8,916,591 | 8,916,591 | | | | 24 |
| Less: Plant Outside Limits | \$ | 402,108 | 402,108 | | | | 25 |
| Taxable Assets | \$ | 8,514,483 | 8,514,483 | | | | 26 |
| Assessment Ratio | dec. | | 0.955399 | | | | 27 |
| Assessed Value | \$ | 8,134,729 | 8,134,729 | | | | 28 |
| Net Local & School Rate | mills | | 21.228882 | | | | 29 |
| Tax Equiv. Computed for Current Year | \$ | 172,691 | 172,691 | | | | 30 |
| Tax Equivalent per 1994 PSC Report | \$ | 192,196 | | | | | 31 |
| Any lower tax equivalent as authorized by municipality (see note 6) | \$ | | | | | | 32 |
| Tax equiv. for current year (see note 6) | \$ | 192,196 | | | | | 34 |

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|--|---------------------------------|---------------------------------|----|
| INTANGIBLE PLANT | | | |
| Organization (301) | | | 1 |
| Franchises and Consents (302) | | | 2 |
| Miscellaneous Intangible Plant (303) | | | 3 |
| Total Intangible Plant | 0 | 0 | |
| SOURCE OF SUPPLY PLANT | | | |
| Land and Land Rights (310) | | | 4 |
| Structures and Improvements (311) | | | 5 |
| Collecting and Impounding Reservoirs (312) | | | 6 |
| Lake, River and Other Intakes (313) | | | 7 |
| Wells and Springs (314) | 295,647 | | 8 |
| Infiltration Galleries and Tunnels (315) | | | 9 |
| Supply Mains (316) | | | 10 |
| Other Water Source Plant (317) | | | 11 |
| Total Source of Supply Plant | 295,647 | 0 | |
| PUMPING PLANT | | | |
| Land and Land Rights (320) | 49,845 | | 12 |
| Structures and Improvements (321) | 180,073 | 1,425 | 13 |
| Boiler Plant Equipment (322) | | | 14 |
| Other Power Production Equipment (323) | | | 15 |
| Steam Pumping Equipment (324) | | | 16 |
| Electric Pumping Equipment (325) | 197,159 | 3,875 | 17 |
| Diesel Pumping Equipment (326) | | | 18 |
| Hydraulic Pumping Equipment (327) | | | 19 |
| Other Pumping Equipment (328) | 41,305 | 747 | 20 |
| Total Pumping Plant | 468,382 | 6,047 | |
| WATER TREATMENT PLANT | | | |
| Land and Land Rights (330) | | | 21 |
| Structures and Improvements (331) | 312,689 | | 22 |
| Water Treatment Equipment (332) | 349,946 | 458 | 23 |
| Total Water Treatment Plant | 662,635 | 458 | |
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Land and Land Rights (340) | 1,710 | | 24 |
| Structures and Improvements (341) | | | 25 |

WATER UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|--|--|---|--|----|
| INTANGIBLE PLANT | | | | |
| Organization (301) | | | 0 | 1 |
| Franchises and Consents (302) | | | 0 | 2 |
| Miscellaneous Intangible Plant (303) | | | 0 | 3 |
| Total Intangible Plant | 0 | 0 | 0 | |
| SOURCE OF SUPPLY PLANT | | | | |
| Land and Land Rights (310) | | | 0 | 4 |
| Structures and Improvements (311) | | | 0 | 5 |
| Collecting and Impounding Reservoirs (312) | | | 0 | 6 |
| Lake, River and Other Intakes (313) | | | 0 | 7 |
| Wells and Springs (314) | | | 295,647 | 8 |
| Infiltration Galleries and Tunnels (315) | | | 0 | 9 |
| Supply Mains (316) | | | 0 | 10 |
| Other Water Source Plant (317) | | | 0 | 11 |
| Total Source of Supply Plant | 0 | 0 | 295,647 | |
| PUMPING PLANT | | | | |
| Land and Land Rights (320) | 1,650 | | 48,195 | 12 |
| Structures and Improvements (321) | 869 | | 180,629 | 13 |
| Boiler Plant Equipment (322) | | | 0 | 14 |
| Other Power Production Equipment (323) | | | 0 | 15 |
| Steam Pumping Equipment (324) | | | 0 | 16 |
| Electric Pumping Equipment (325) | | | 201,034 | 17 |
| Diesel Pumping Equipment (326) | | | 0 | 18 |
| Hydraulic Pumping Equipment (327) | | | 0 | 19 |
| Other Pumping Equipment (328) | | | 42,052 | 20 |
| Total Pumping Plant | 2,519 | 0 | 471,910 | |
| WATER TREATMENT PLANT | | | | |
| Land and Land Rights (330) | | | 0 | 21 |
| Structures and Improvements (331) | | | 312,689 | 22 |
| Water Treatment Equipment (332) | 768 | | 349,636 | 23 |
| Total Water Treatment Plant | 768 | 0 | 662,325 | |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | |
| Land and Land Rights (340) | | | 1,710 | 24 |
| Structures and Improvements (341) | | | 0 | 25 |

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|---|---------------------------------|---------------------------------|----|
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Distribution Reservoirs and Standpipes (342) | 153,661 | | 26 |
| Transmission and Distribution Mains (343) | 5,284,087 | 402,329 | 27 |
| Fire Mains (344) | | | 28 |
| Services (345) | 957,063 | 120,531 | 29 |
| Meters (346) | 240,346 | 21,887 | 30 |
| Hydrants (348) | 439,124 | 30,131 | 31 |
| Other Transmission and Distribution Plant (349) | | | 32 |
| Total Transmission and Distribution Plant | 7,075,991 | 574,878 | |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | | | 33 |
| Structures and Improvements (390) | | | 34 |
| Office Furniture and Equipment (391) | 5,357 | 268 | 35 |
| Computer Equipment (391.1) | 33,915 | 4,242 | 36 |
| Transportation Equipment (392) | 77,486 | | 37 |
| Stores Equipment (393) | | | 38 |
| Tools, Shop and Garage Equipment (394) | 20,629 | 6,239 | 39 |
| Laboratory Equipment (395) | 5,371 | 1,595 | 40 |
| Power Operated Equipment (396) | 50,843 | 3,543 | 41 |
| Communication Equipment (397) | 137,336 | 29,266 | 42 |
| SCADA Equipment (397.1) | | | 43 |
| Miscellaneous Equipment (398) | | | 44 |
| Other Tangible Property (399) | | | 45 |
| Total General Plant | 330,937 | 45,153 | |
| Total utility plant in service directly assignable | 8,833,592 | 626,536 | |
| Common Utility Plant Allocated to Water Department | | | 46 |
| Total utility plant in service | 8,833,592 | 626,536 | |

WATER UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|---|--|---|--|----|
| TRANSMISSION AND DISTRIBUTION PLANT | | | | |
| Distribution Reservoirs and Standpipes (342) | 18,000 | | 135,661 | 26 |
| Transmission and Distribution Mains (343) | 10,412 | | 5,676,004 | 27 |
| Fire Mains (344) | | | 0 | 28 |
| Services (345) | 1,461 | | 1,076,133 | 29 |
| Meters (346) | 5,951 | | 256,282 | 30 |
| Hydrants (348) | 699 | | 468,556 | 31 |
| Other Transmission and Distribution Plant (349) | | | 0 | 32 |
| Total Transmission and Distribution Plant | 36,523 | 0 | 7,614,346 | |
| GENERAL PLANT | | | | |
| Land and Land Rights (389) | | | 0 | 33 |
| Structures and Improvements (390) | | | 0 | 34 |
| Office Furniture and Equipment (391) | | | 5,625 | 35 |
| Computer Equipment (391.1) | 2,631 | | 35,526 | 36 |
| Transportation Equipment (392) | | | 77,486 | 37 |
| Stores Equipment (393) | | | 0 | 38 |
| Tools, Shop and Garage Equipment (394) | | | 26,868 | 39 |
| Laboratory Equipment (395) | 181 | | 6,785 | 40 |
| Power Operated Equipment (396) | 2,176 | | 52,210 | 41 |
| Communication Equipment (397) | 124 | 1,805 | 168,283 | 42 |
| SCADA Equipment (397.1) | | | 0 | 43 |
| Miscellaneous Equipment (398) | | | 0 | 44 |
| Other Tangible Property (399) | | | 0 | 45 |
| Total General Plant | 5,112 | 1,805 | 372,783 | |
| Total utility plant in service directly assignable | 44,922 | 1,805 | 9,417,011 | |
| Common Utility Plant Allocated to Water Department | | | 0 | 46 |
| Total utility plant in service | 44,922 | 1,805 | 9,417,011 | |

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|--|--|--------------------------------|---|-----------|
| SOURCE OF SUPPLY PLANT | | | | |
| Structures and Improvements (311) | | | | 1 |
| Collecting and Impounding Reservoirs (312) | | | | 2 |
| Lake, River and Other Intakes (313) | | | | 3 |
| Wells and Springs (314) | 136,583 | 3.00% | 8,869 | 4 |
| Infiltration Galleries and Tunnels (315) | | | | 5 |
| Supply Mains (316) | | | | 6 |
| Other Water Source Plant (317) | | | | 7 |
| Total Source of Supply Plant | 136,583 | | 8,869 | |
| PUMPING PLANT | | | | |
| Structures and Improvements (321) | 90,544 | 3.03% | 5,465 | 8 |
| Boiler Plant Equipment (322) | | | | 9 |
| Other Power Production Equipment (323) | | | | 10 |
| Steam Pumping Equipment (324) | | | | 11 |
| Electric Pumping Equipment (325) | 107,469 | 4.35% | 8,661 | 12 |
| Diesel Pumping Equipment (326) | | | | 13 |
| Hydraulic Pumping Equipment (327) | | | | 14 |
| Other Pumping Equipment (328) | 9,662 | 4.29% | 1,788 | 15 |
| Total Pumping Plant | 207,675 | | 15,914 | |
| WATER TREATMENT PLANT | | | | |
| Structures and Improvements (331) | 81,294 | 4.00% | 12,508 | 16 |
| Water Treatment Equipment (332) | 143,653 | 5.00% | 17,490 | 17 |
| Total Water Treatment Plant | 224,947 | | 29,998 | |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | |
| Structures and Improvements (341) | | | | 18 |
| Distribution Reservoirs and Standpipes (342) | 79,707 | 2.10% | 3,038 | 19 |
| Transmission and Distribution Mains (343) | 330,056 | 0.93% | 50,964 | 20 |
| Fire Mains (344) | | | | 21 |
| Services (345) | 153,360 | 2.09% | 21,247 | 22 |
| Meters (346) | 134,118 | 5.00% | 12,416 | 23 |
| Hydrants (348) | 61,286 | 1.59% | 7,216 | 24 |
| Other Transmission and Distribution Plant (349) | | | | 25 |
| Total Transmission and Distribution Plant | 758,527 | | 94,881 | |

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|----------------|--------------------------------------|---------------------------|----------------|---|-------------------------------|----|
| 311 | | | | | 0 | 1 |
| 312 | | | | | 0 | 2 |
| 313 | | | | | 0 | 3 |
| 314 | | | | | 145,452 | 4 |
| 315 | | | | | 0 | 5 |
| 316 | | | | | 0 | 6 |
| 317 | | | | | 0 | 7 |
| | 0 | 0 | 0 | 0 | 145,452 | |
| 321 | 869 | 76 | 571 | | 95,635 | 8 |
| 322 | | | | | 0 | 9 |
| 323 | | | | | 0 | 10 |
| 324 | | | | | 0 | 11 |
| 325 | | | | | 116,130 | 12 |
| 326 | | | | | 0 | 13 |
| 327 | | | | | 0 | 14 |
| 328 | | | | | 11,450 | 15 |
| | 869 | 76 | 571 | 0 | 223,215 | |
| 331 | 0 | | | | 93,802 | 16 |
| 332 | 768 | | | | 160,375 | 17 |
| | 768 | 0 | 0 | 0 | 254,177 | |
| 341 | | | | | 0 | 18 |
| 342 | 18,000 | | | | 64,745 | 19 |
| 343 | 10,412 | | | | 370,608 | 20 |
| 344 | | | | | 0 | 21 |
| 345 | 1,461 | | | | 173,146 | 22 |
| 346 | 5,951 | | 329 | | 140,912 | 23 |
| 348 | 699 | 2,626 | | | 65,177 | 24 |
| 349 | | | | | 0 | 25 |
| | 36,523 | 2,626 | 329 | 0 | 814,588 | |

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|--|--|--------------------------------|---|-----------|
| GENERAL PLANT | | | | |
| Structures and Improvements (390) | | | | 26 |
| Office Furniture and Equipment (391) | 2,908 | 7.69% | 422 | 27 |
| Computer Equipment (391.1) | 18,404 | 25.00% | 8,680 | 28 |
| Transportation Equipment (392) | 26,152 | 10.56% | 8,183 | 29 |
| Stores Equipment (393) | | | | 30 |
| Tools, Shop and Garage Equipment (394) | 9,931 | 5.88% | 1,396 | 31 |
| Laboratory Equipment (395) | 472 | 5.88% | 357 | 32 |
| Power Operated Equipment (396) | 21,916 | 6.07% | 3,128 | 33 |
| Communication Equipment (397) | 90,219 | 9.09% | 13,890 | 34 |
| SCADA Equipment (397.1) | | | | 35 |
| Miscellaneous Equipment (398) | | | | 36 |
| Other Tangible Property (399) | | | | 37 |
| Total General Plant | 170,002 | | 36,056 | |
| Total accum. prov. directly assignable | 1,497,734 | | 185,718 | |
| | | | | |
| Common Utility Plant Allocated to Water Department | | | | 38 |
| | | | | |
| Total accum. prov. for depreciation | 1,497,734 | | 185,718 | |

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|----------------|--------------------------------------|---------------------------|----------------|---|-------------------------------|----|
| 390 | | | | | 0 | 26 |
| 391 | | | | | 3,330 | 27 |
| 391.1 | 2,631 | | | | 24,453 | 28 |
| 392 | | | | | 34,335 | 29 |
| 393 | | | | | 0 | 30 |
| 394 | | | | | 11,327 | 31 |
| 395 | 181 | | | | 648 | 32 |
| 396 | 2,176 | | 615 | | 23,483 | 33 |
| 397 | 124 | | 95 | 1,805 | 105,885 | 34 |
| 397.1 | | | | | 0 | 35 |
| 398 | | | | | 0 | 36 |
| 399 | | | | | 0 | 37 |
| | 5,112 | 0 | 710 | 1,805 | 203,461 | |
| | 43,272 | 2,702 | 1,610 | 1,805 | 1,640,893 | |
| | | | | | 0 | 38 |
| | 43,272 | 2,702 | 1,610 | 1,805 | 1,640,893 | |

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

| Month (a) | Sources of Water Supply | | | Total Gallons All Methods (000's) (e) | |
|---|--|--|---|--|----|
| | Purchased Water Gallons (000's) (b) | Surface Water Gallons (000's) (c) | Ground Water Gallons (000's) (d) | | |
| January | | | 40,042 | 40,042 | 1 |
| February | | | 39,928 | 39,928 | 2 |
| March | | | 38,886 | 38,886 | 3 |
| April | | | 39,095 | 39,095 | 4 |
| May | | | 41,191 | 41,191 | 5 |
| June | | | 45,409 | 45,409 | 6 |
| July | | | 48,140 | 48,140 | 7 |
| August | | | 48,548 | 48,548 | 8 |
| September | | | 43,611 | 43,611 | 9 |
| October | | | 44,573 | 44,573 | 10 |
| November | | | 41,099 | 41,099 | 11 |
| December | | | 43,388 | 43,388 | 12 |
| Total for year | 0 | 0 | 513,910 | 513,910 | |
| Less: Measured or estimated water used in main flushing and water treatment during year | | | | 2,685 | 13 |
| Less: Other utility use | | | | 12,054 | 14 |
| Other utility use explanation: | | | | | 15 |
| 1. MAIN LATERAL BREAKS DURING 1997 = 10,684,000 | | | | | |
| 2. MISC: TOWER OVERFLOW DRAIN, REFILL, CLEAN & FLUSH RESRVR, NEW MAIN & LATERAL FILLING/FLUSHING = 200,000 | | | | | |
| 3. WATER USED TO LUBRICATE WELL PUMPS = 1,170,000 | | | | | |
| Water pumped into distribution system | | | | 499,171 | 16 |
| Less: Water sold | | | | 445,010 | 17 |
| Losses and unaccounted for | | | | 54,161 | 18 |
| Percent unaccounted for to the nearest whole percent (%) | | | | 11% | 19 |
| If more than 15%, indicate causes and state what action has been taken to reduce water loss: | | | | | 20 |
| Maximum gallons pumped by all methods in any one day during reporting year | | | | 2,308,540 | 21 |
| Date of maximum: 8/7/1997 | | | | | 22 |
| Cause of maximum: | | | | | 23 |
| -- COMBINATION OF HYDRANT FLUSHING AND SUMMER SPRINKLING. | | | | | |
| Minimum gallons pumped by all methods in any one day during reporting year | | | | 761,520 | 24 |
| Date of minimum: 1/8/1997 | | | | | 25 |
| Total KWH used for pumping for the year | | | | 1,106,310 | 26 |
| If water is purchased:Vendor Name: | | | | | 27 |
| Point of Delivery: | | | | | 28 |

SOURCES OF WATER SUPPLY - GROUND WATERS

| Location (a) | Identification Number (b) | Depth in feet (c) | Well Diameter in inches (d) | Yield Per Day in gallons (e) | Currently In Service? (f) | |
|---------------------------|--|----------------------------------|--|---|--|----------|
| WELL #1 MEQUON STREET | BG 643 | 692 | 8 | 300,000 | Yes | 1 |
| WELL #3 WESTERN AVENUE | BG 645 | 1,060 | 15 | 400,000 | Yes | 2 |
| WELL #4 WAUWATOSA ROAD | BG 646 | 1,212 | 15 | 200,000 | Yes | 3 |
| WELL #5 LINCOLN BOULEVARD | BG 647 | 1,000 | 11 | 350,000 | Yes | 4 |
| WELL #6 HARRISON AVENUE | BG 648 | 630 | 19 | 400,000 | Yes | 5 |

SOURCES OF WATER SUPPLY - SURFACE WATERS

| Location (a) | Intakes | | | |
|-------------------------|--|--|--|---------------------------------------|
| | Identification Number (b) | Distance From Shore in feet (c) | Depth Below Surface in feet (d) | Diameter in inches (e) |
| NONE | | | | |

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) | |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------|
| Identification | 1 | 3 | 3 & 5 | 1 |
| Location | MEQUON STREET | WESTERN AVENUE | LINCOLN BOULEVARD | 2 |
| Purpose | P | P | B | 3 |
| Destination | D | T | D | 4 |
| Pump Manufacturer | GOULD | LAYNE NW | AMERICAN TURBINE | 5 |
| Year Installed | 1997 | 1955 | 1990 | 6 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | VERTICAL TURBINE | 7 |
| Actual Capacity (gpm) | 610 | 975 | 1,450 | 8 |
| Pump Motor or Standby Engine Mfr | GE | A.C. | 2 U.S. | 10 |
| Year Installed | 1997 | 1955 | 1990 | 11 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 12 |
| Horsepower | 75 | 100 | 50 | 13 |

| Particulars (a) | Unit D (b) | Unit E (c) | Unit F (d) | |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------|
| Identification | 4 | 5 | 6 | 14 |
| Location | WAUWATOSA ROAD | LINCOLN BOULEVARD | HARRISON AVENUE | 15 |
| Purpose | P | P | P | 16 |
| Destination | R | T | D | 17 |
| Pump Manufacturer | LAYNE NW | LAYNE NW | LAYNE NW | 18 |
| Year Installed | 1966 | 1968 | 1986 | 19 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | VERTICAL TURBINE | 20 |
| Actual Capacity (gpm) | 500 | 750 | 700 | 21 |
| Pump Motor or Standby Engine Mfr | U.S. | U.S. | GE | 23 |
| Year Installed | 1966 | 1968 | 1986 | 24 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 25 |
| Horsepower | 100 | 125 | 75 | 26 |

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) | |
|--|---------------|---------------|---------------|----------------|
| Identification number or name | 3 | 3 & 5 | 4 | 1 |
| RESERVOIRS, STANDPIPES OR ELEVATED TANKS | | | | 2 3 |
| Type: R (reservoir), S (standpipe) or ET (elevated tank) | ET | R | ET | 4 5 |
| Year constructed | 1955 | 1990 | 1968 | 6 |
| Primary material (earthen, steel, concrete, other) | STEEL | CONCRETE | STEEL | 7 8 |
| Elevation difference in feet (See Headnote 3.) | 154 | 2 | 29 | 9 10 |
| Total capacity in gallons | 200,000 | 50,000 | 1,000,000 | 11 |
| WATER TREATMENT PLANT | | | | 12 |
| Disinfection, type of equipment (gas, liquid, powder, other) | | OTHER | | 13 14 |
| Points of application (wellhouse, central facilities, booster station, other) | | OTHER | | 15 16 17 |
| Filters, type (gravity, pressure, other, none) | | NONE | | 18 19 |
| Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.) | | 0.0000 | | 20 21 22 |
| Is a corrosion control chemical used (yes, no)? | | Y | | 23 24 |
| Is water fluoridated (yes, no)? | | Y | | 25 |

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

| Number of Feet | | | | | | | |
|--------------------------------------|----------------------|---------------------------|----------------------|--------------------------|----------------------------|---|--------------------|
| Pipe Material (a) | Main Function (b) | Diameter in Inches (c) | First of Year (d) | Added During Year (e) | Retired During Year (f) | Adjustments Increase or (Decrease) (g) | End of Year (h) |
| M | D | 1.500 | 36 | | | | 36 |
| M | D | 2.000 | 294 | | | | 294 |
| M | D | 4.000 | 3,211 | | | | 3,211 |
| P | D | 4.000 | 80 | | | | 80 |
| M | D | 6.000 | 81,689 | | 3,206 | | 78,483 |
| M | S | 6.000 | 310 | | | | 310 |
| P | D | 6.000 | 7,176 | 108 | | | 7,284 |
| M | D | 8.000 | 49,708 | | | | 49,708 |
| M | S | 8.000 | 320 | | | | 320 |
| M | T | 8.000 | 430 | | | | 430 |
| P | D | 8.000 | 43,954 | 4,139 | | | 48,093 |
| P | S | 8.000 | 3,180 | | | | 3,180 |
| M | D | 10.000 | 2,799 | | | | 2,799 |
| M | S | 10.000 | 80 | | | | 80 |
| M | T | 10.000 | 598 | | | | 598 |
| P | D | 10.000 | 105 | | | | 105 |
| M | D | 12.000 | 16,332 | | | | 16,332 |
| M | T | 12.000 | 4,442 | | 440 | | 4,002 |
| P | D | 12.000 | 29,932 | 480 | | | 30,412 |
| P | S | 12.000 | 60 | | | | 60 |
| P | T | 12.000 | 2,707 | | | | 2,707 |
| M | T | 16.000 | 100 | | | | 100 |
| Total Within Municipality | | | 247,543 | 4,727 | 3,646 | 0 | 248,624 |
| P | D | 8.000 | 4,705 | | | | 4,705 |
| P | D | 12.000 | 1,510 | | | | 1,510 |
| Total Outside of Municipality | | | 6,215 | 0 | 0 | 0 | 6,215 |
| Total Utility | | | 253,758 | 4,727 | 3,646 | 0 | 254,839 |

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

| Pipe Material (a) | Diameter in Inches (b) | First of Year (c) | Added During Year (d) | Removed or Permanently Disconnected During Year (e) | Adjustments Increase or (Decrease) (f) | End of Year (g) | Utility Owned Services Not In Use at End of Year (h) | |
|----------------------|---------------------------|----------------------|--------------------------|--|---|--------------------|---|----|
| M | 0.750 | 476 | | | | 476 | | 1 |
| L | 0.750 | 925 | | 73 | | 852 | | 2 |
| L | 1.000 | 3 | | | | 3 | | 3 |
| M | 1.000 | 1,593 | 85 | | | 1,678 | | 4 |
| M | 1.250 | 22 | 1 | | | 23 | | 5 |
| M | 1.500 | 53 | 6 | | | 59 | | 6 |
| M | 2.000 | 54 | | 2 | | 52 | | 7 |
| P | 4.000 | 9 | 1 | | | 10 | | 8 |
| M | 4.000 | 31 | | | | 31 | | 9 |
| P | 6.000 | 6 | 1 | | | 7 | | 10 |
| M | 6.000 | 19 | | | | 19 | | 11 |
| P | 8.000 | 1 | | | | 1 | | 12 |
| M | 8.000 | 2 | | | | 2 | | 13 |
| Total Utility | | 3,194 | 94 | 75 | 0 | 3,213 | 0 | |

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

| Size of Meter (a) | First of Year (b) | Added During Year (c) | Retired During Year (d) | Adjustments Increase or (Decrease) (e) | End of Year (f) | Tested During Year (g) | |
|-------------------|-------------------|-----------------------|-------------------------|--|-----------------|------------------------|---|
| 0.625 | 2,357 | | 49 | (151) | 2,157 | 182 | 1 |
| 0.750 | 862 | 236 | 58 | 151 | 1,191 | 181 | 2 |
| 1.000 | 75 | 8 | 0 | (6) | 77 | 9 | 3 |
| 1.250 | 19 | 0 | 2 | 4 | 21 | 0 | 4 |
| 1.500 | 62 | 2 | 0 | 0 | 64 | 13 | 5 |
| 2.000 | 21 | 0 | 0 | 0 | 21 | 1 | 6 |
| 3.000 | 10 | 0 | 0 | 2 | 12 | 0 | 7 |
| 4.000 | 7 | 0 | 0 | 0 | 7 | 0 | 8 |
| 6.000 | 1 | 0 | 0 | 0 | 1 | 0 | 9 |
| Total: | 3,414 | 246 | 109 | 0 | 3,551 | 386 | |

Classification of All Meters at End of Year by Customers

| Size of Meter (h) | Residential (i) | Commercial (j) | Industrial (k) | Public Authority (l) | Wholesale, Inter-Department or Utility Use (m) | In Stock and Deduct Meters (n) | Total (o) | |
|-------------------|-----------------|----------------|----------------|----------------------|--|--------------------------------|--------------|---|
| 0.625 | 1,970 | 118 | 6 | 3 | | 60 | 2,157 | 1 |
| 0.750 | 1,064 | 83 | 6 | 4 | | 34 | 1,191 | 2 |
| 1.000 | 3 | 58 | 5 | 5 | | 6 | 77 | 3 |
| 1.250 | 0 | 18 | 0 | 1 | 0 | 2 | 21 | 4 |
| 1.500 | 0 | 48 | 7 | 4 | 0 | 5 | 64 | 5 |
| 2.000 | 0 | 10 | 5 | 2 | 1 | 3 | 21 | 6 |
| 3.000 | 0 | 1 | 2 | 3 | 0 | 6 | 12 | 7 |
| 4.000 | 0 | 0 | 2 | 3 | 0 | 2 | 7 | 8 |
| 6.000 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 9 |
| Total: | 3,037 | 336 | 33 | 25 | 1 | 119 | 3,551 | |

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

| Hydrant Type (a) | Number In Service First of Year (b) | Added During Year (c) | Removed During Year (d) | Adjustments Increase or (Decrease) (e) | Number In Service End of Year (f) | |
|--------------------------------|--|--------------------------------|----------------------------------|---|--|----------|
| Fire Hydrants | | | | | | |
| Outside of Municipality | 11 | 0 | 0 | 0 | 11 | 1 |
| Within Municipality | 471 | 12 | 5 | 0 | 478 | 2 |
| Total Fire Hydrants | 482 | 12 | 5 | 0 | 489 | |
| Flushing Hydrants | | | | | | |
| | 5 | 0 | 0 | 0 | 5 | 3 |
| Total Flushing Hydrants | 5 | 0 | 0 | 0 | 5 | |

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

| | |
|---|-----|
| Number of hydrants operated during year: | 494 |
| Number of distribution system valves end of year: | 727 |
| Number of distribution valves operated during year: | 360 |

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT #673 MAINT. OF TRANSMISSION & DISTRIBUTION MAINS EXPENSE:
1996 ACTUAL WAS \$44,161; 1997 ACTUAL IS \$27,877; DIFFERENCE \$<\$16,284> = -37
HISTORY OF COSTS: 1995 = \$18,999, 1996 = \$44,161, 1997 = \$27,877. WHILE
THE NUMBER OF WATER MAIN BREAKS IN 1996 WAS NOT SIGNIFICANTLY HIGHER IN '96
THAN '95, THE COST OF THE 1996 BREAKS WAS. ONE OF THE BREAKS WAS UNDERNEATH
THE CREEK-BED. IT WAS COSTLY TO FIND AND REPAIR (OUTSIDE CONTRACTOR HIRED).
OTHER BREAKS WERE DIFFICULT TO FIND. IN SUMMARY, 1997 LOOKS MORE NORMAL.

Water Utility Plant in Service (Page W-08)

EXPLANATIONS OF ADDITIONS OVER \$10,000 TO PLANT:
ACCTS. 343,345 AND 348 ADDITIONS ARE THE RESULT OF MAIN REPLACEMENT ON
COLUMBIA ROAD (\$385,000) AND A SMALL DEVELOPMENT ON LINCOLN BLVD OF CONDOS
AND A 48 UNIT APARTMENT BUILDING. THERE WERE, ALSO, TWO SMALLER SERVICE
INSTALLATIONS TO TWO CEDARBURG SCHOOLS. ACCT. 346 SHOWS A LARGE ADDITION
BECAUSE WE PURCHASED 246 METERS IN 1997, 236 WERE 3/4" METERS AT A COST OF
\$85.65 INSTALLED.

EXPLANATIONS OF RETIREMENTS OVER \$10,000 TO PLANT:
ACCTS. 343,345 AND 348 RETIREMENTS ARE FROM THE COLUMBIA ROAD MAIN
REPLACEMENT (\$8,000). THE MAIN, SERVICES AND HYDRANTS REMOVED WERE ALL
INSTALLED IN 1930 AND PRIOR, THEREFORE, THE LOW RETIREMENT VALUE. THERE
WERE SOME SMALLER SECTIONS OF MAIN AND SEVERAL INDIVIDUAL SERVICES RETIRED,
ALSO, TO MAKE UP THE REMAINING RETIREMENT DOLLARS.
ACCT. 342 RETIREMENT IS FOR WELL #1 RESERVOIR WHICH WAS DONATED TO THE
CEDARBURG FIRE DEPARTMENT FOR TRAINING (\$18,000).

Sources of Water Supply - Ground Waters (Page W-13)

WELL #4 WAUWATOSA ROAD - WELL DIAMETER IS 15" TO 24"
WELL #5 LINCOLN BOULEVARD - WELL DIAMETER IS 11" TO 19"
WELL #6 HARRISON AVENUE - WELL DIAMETER IS 19" TO 35"

Pumping & Power Equipment (Page W-15)

THE PROGRAM WOULD ONLY LET US PUT IN ONE PURPOSE LETTER AND ONE DESTINATION
LETTER. THERE ARE SOME OF OUR PUMPS THAT HAVE MORE THAN ONE PURPOSE AND
DESTINATION.

IN COLUMN A, LINE PURPOSE: UNIT C - IDENTIFICATION 3&5 - THE PURPOSE OF THE
PUMP IS BOOSTERS/STRIPPERS.

IN COLUMN A, LINE DESTINATION: PUMP #3 IS T AND R; PUMP #3&5 IS D, T AND R;
PUMP #5 IS T AND R.

(Program will be changed for 1998 which will allow multiple purposes and
destinations. 9/17/98 ele)

WATER OPERATING SECTION FOOTNOTES

Reservoirs, Standpipes & Water Treatment (Page W-16)

RESERVOIR #1 WAS RETIRED FROM SERVICE IN 1997.

RESERVOIR #3&5 HAS AN ELEVATION DIFFERENCE IN FEET BETWEEN HIGHEST TANK WATER LEVEL AND NEAREST PUMP STATION OF <-2'>, HOWEVER THE PROGRAM WOULD NOT LET A NEGATIVE NUMBER BE INPUT. THE DISINFECTION, TYPE OF EQUIPMENT IS CHLORINE INJECTION, AND THE POINTS OF APPLICATIONS IS BEFORE STRIPPER. THE CORROSION CONTROL CHEMICAL USED IS AQUA-MAG.

Write: What was intended to be entered is the elevation difference that relates to typical water system pressures. Typically this would be between 100 and 200. per PF

Water Mains (Page W-17)

3206 FEET WAS REPLACEMENT OF EXISTING MAIN ON COLUMBIA ROAD. CITY OF CEDARBURG PAID THE CONTRACTOR FOR THE ENTIRE SEWER AND WATER JOB. CEDARBURG LIGHT & WATER PAID CITY OF CEDARBURG FOR THE WATER PORTION OF THE JOB.

1001 FEET WAS NEW MAIN PAID FOR BY THE DEVELOPER DIRECTLY TO CONTRACTOR.

520 FEET WAS NEW RELAY MAIN FOR CEDARBURG HIGH SCHOOL PAID BY CHS DIRECTLY TO CONTRACTOR.

Water Services (Page W-18)

72 SERVICES WERE REPLACEMENTS OF EXISTING SERVICES ON COLUMBIA ROAD WHICH WERE PAID FOR BY CITY OF CEDARBURG TO CONTRACTOR AND CEDARBURG LIGHT & WATER PAID CITY OF CEDARBURG FOR THE WATER PORTION OF THE JOB.

REMAINING 22 SERVICES WERE NEW INSTALLATIONS TO NEW DEVELOPMENTS OR BUILDINGS WHICH DEVELOPER OR OWNER PAID TO CONTRACTOR DIRECTLY.

ELECTRIC OPERATING REVENUES & EXPENSES

| Particulars (a) | Amounts (b) | |
|---|------------------------|----|
| Operating Revenues | | |
| Sales of Electricity | | |
| Sales of Electricity (440-448) | 6,213,460 | 1 |
| Total Sales of Electricity | 6,213,460 | |
| Other Operating Revenues | | |
| Forfeited Discounts (450) | 12,124 | 2 |
| Miscellaneous Service Revenues (451) | 500 | 3 |
| Sales of Water and Water Power (453) | 0 | 4 |
| Rent from Electric Property (454) | 25,636 | 5 |
| Interdepartmental Rents (455) | 14,400 | 6 |
| Other Electric Revenues (456) | 1,641 | 7 |
| Total Other Operating Revenues | 54,301 | |
| Total Operating Revenues | 6,267,761 | |
| Operation and Maintenance Expenses | | |
| Power Production Expenses (500-557) | 4,599,817 | 8 |
| Transmission Expenses (560-573) | 0 | 9 |
| Distribution Expenses (580-598) | 259,495 | 10 |
| Customer Accounts Expenses (901-905) | 85,763 | 11 |
| Sales Expenses (911-916) | 83,795 | 12 |
| Administrative and General Expenses (920-932) | 263,745 | 13 |
| Total Operation and Maintenance Expenses | 5,292,615 | |
| Other Expenses | | |
| Depreciation Expense (403) | 315,800 | 14 |
| Amortization Expense (404-407) | 0 | 15 |
| Taxes (408) | 253,036 | 16 |
| Total Other Expenses | 568,836 | |
| Total Operating Expenses | 5,861,451 | |
| NET OPERATING INCOME | 406,310 | |

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

| Particulars (a) | Amount (b) | |
|---|---------------|---|
| Forfeited Discounts (450): | | |
| LATE CHARGES ASSESSED DURING 1997 | 12,124 | 1 |
| Total Forfeited Discounts (450) | 12,124 | |
| Miscellaneous Service Revenues (451): | | |
| RECONNECTION CHARGES | 500 | 2 |
| Total Miscellaneous Service Revenues (451) | 500 | |
| Sales of Water and Water Power (453): | | |
| NONE | 0 | 3 |
| Total Sales of Water and Water Power (453) | 0 | |
| Rent from Electric Property (454): | | |
| RENTAL FROM TELEPHONE CO & CABLE TV COMPANIES FOR POLE ATTACHMENTS | 25,636 | 4 |
| Total Rent from Electric Property (454) | 25,636 | |
| Interdepartmental Rents (455): | | |
| RENT FROM WATER DEPARTMENT | 14,400 | 5 |
| Total Interdepartmental Rents (455) | 14,400 | |
| Other Electric Revenues (456): | | |
| SALES TAX RET FEES, LT PAYMT CHRGS ON MISC BILLINGS & DISTR CHRG FROM WEPCO | 1,641 | 6 |
| Total Other Electric Revenues (456) | 1,641 | |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) |
|---|---------------|
| POWER PRODUCTION EXPENSES | |
| STEAM POWER GENERATION EXPENSES | |
| Operation Supervision and Engineering (500) | 1 |
| Fuel (501) | 2 |
| Steam Expenses (502) | 3 |
| Steam from Other Sources (503) | 4 |
| Steam Transferred -- Credit (504) | 5 |
| Electric Expenses (505) | 6 |
| Miscellaneous Steam Power Expenses (506) | 7 |
| Rents (507) | 8 |
| Maintenance Supervision and Engineering (510) | 9 |
| Maintenance of Structures (511) | 10 |
| Maintenance of Boiler Plant (512) | 11 |
| Maintenance of Electric Plant (513) | 12 |
| Maintenance of Miscellaneous Steam Plant (514) | 13 |
| Total Steam Power Generation Expenses | 0 |
| HYDRAULIC POWER GENERATION EXPENSES | |
| Operation Supervision and Engineering (535) | 14 |
| Water for Power (536) | 15 |
| Hydraulic Expenses (537) | 16 |
| Electric Expenses (538) | 17 |
| Miscellaneous Hydraulic Power Generation Expenses (539) | 18 |
| Rents (540) | 19 |
| Maintenance Supervision and Engineering (541) | 20 |
| Maintenance of Structures (542) | 21 |
| Maintenance of Reservoirs, Dams and Waterways (543) | 22 |
| Maintenance of Electric Plant (544) | 23 |
| Maintenance of Miscellaneous Hydraulic Plant (545) | 24 |
| Total Hydraulic Power Generation Expenses | 0 |
| OTHER POWER GENERATION EXPENSES | |
| Operation Supervision and Engineering (546) | 25 |
| Fuel (547) | 26 |
| Generation Expenses (548) | 27 |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|------------------|----|
| POWER PRODUCTION EXPENSES | | |
| OTHER POWER GENERATION EXPENSES | | |
| Miscellaneous Other Power Generation Expenses (549) | | 28 |
| Rents (550) | | 29 |
| Maintenance Supervision and Engineering (551) | | 30 |
| Maintenance of Structures (552) | | 31 |
| Maintenance of Generating and Electric Plant (553) | | 32 |
| Maintenance of Miscellaneous Other Power Generating Plant (554) | | 33 |
| Total Other Power Generation Expenses | 0 | |
| OTHER POWER SUPPLY EXPENSES | | |
| Purchased Power (555) | 4,599,817 | 34 |
| System Control and Load Dispatching (556) | 0 | 35 |
| Other Expenses (557) | 0 | 36 |
| Total Other Power Supply Expenses | 4,599,817 | |
| Total Power Production Expenses | 4,599,817 | |
| TRANSMISSION EXPENSES | | |
| Operation Supervision and Engineering (560) | | 37 |
| Load Dispatching (561) | | 38 |
| Station Expenses (562) | | 39 |
| Overhead Line Expenses (563) | | 40 |
| Underground Line Expenses (564) | | 41 |
| Miscellaneous Transmission Expenses (566) | | 42 |
| Rents (567) | | 43 |
| Maintenance Supervision and Engineering (568) | | 44 |
| Maintenance of Structures (569) | | 45 |
| Maintenance of Station Equipment (570) | | 46 |
| Maintenance of Overhead Lines (571) | | 47 |
| Maintenance of Underground Lines (572) | | 48 |
| Maintenance of Miscellaneous Transmission Plant (573) | | 49 |
| Total Transmission Expenses | 0 | |
| DISTRIBUTION EXPENSES | | |
| Operation Supervision and Engineering (580) | 3,699 | 50 |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|----------------|----|
| DISTRIBUTION EXPENSES | | |
| Load Dispatching (581) | 0 | 51 |
| Station Expenses (582) | 25,866 | 52 |
| Overhead Line Expenses (583) | 11,432 | 53 |
| Underground Line Expenses (584) | 28,701 | 54 |
| Street Lighting and Signal System Expenses (585) | 320 | 55 |
| Meter Expenses (586) | 13,166 | 56 |
| Customer Installations Expenses (587) | 868 | 57 |
| Miscellaneous Distribution Expenses (588) | 61,448 | 58 |
| Rents (589) | 0 | 59 |
| Maintenance Supervision and Engineering (590) | 3,485 | 60 |
| Maintenance of Structures (591) | 280 | 61 |
| Maintenance of Station Equipment (592) | 6,241 | 62 |
| Maintenance of Overhead Lines (593) | 56,602 | 63 |
| Maintenance of Underground Lines (594) | 18,564 | 64 |
| Maintenance of Line Transformers (595) | 3,866 | 65 |
| Maintenance of Street Lighting and Signal Systems (596) | 21,489 | 66 |
| Maintenance of Meters (597) | 3,468 | 67 |
| Maintenance of Miscellaneous Distribution Plant (598) | 0 | 68 |
| Total Distribution Expenses | 259,495 | |
| CUSTOMER ACCOUNTS EXPENSES | | |
| Supervision (901) | 10,327 | 69 |
| Meter Reading Expenses (902) | 22,216 | 70 |
| Customer Records and Collection Expenses (903) | 40,726 | 71 |
| Uncollectible Accounts (904) | (1,159) | 72 |
| Miscellaneous Customer Accounts Expenses (905) | 13,653 | 73 |
| Total Customer Accounts Expenses | 85,763 | |
| SALES EXPENSES | | |
| Supervision (911) | 0 | 74 |
| Demonstrating and Selling Expenses (912) | 3,345 | 75 |
| Advertising Expenses (913) | 80,450 | 76 |

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|------------------|----|
| SALES EXPENSES | | |
| Miscellaneous Sales Expenses (916) | 0 | 77 |
| Total Sales Expenses | 83,795 | |
| ADMINISTRATIVE AND GENERAL EXPENSES | | |
| Administrative and General Salaries (920) | 77,288 | 78 |
| Office Supplies and Expenses (921) | 8,818 | 79 |
| Administrative Expenses Transferred -- Credit (922) | 0 | 80 |
| Outside Services Employed (923) | 9,049 | 81 |
| Property Insurance (924) | 3,370 | 82 |
| Injuries and Damages (925) | 15,767 | 83 |
| Employee Pensions and Benefits (926) | 84,966 | 84 |
| Regulatory Commission Expenses (928) | 0 | 85 |
| Duplicate Charges -- Credit (929) | 0 | 86 |
| Miscellaneous General Expenses (930) | 36,446 | 87 |
| Rents (931) | 0 | 88 |
| Maintenance of General Plant (932) | 28,041 | 89 |
| Total Administrative and General Expenses | 263,745 | |
| Total Operation and Maintenance Expenses | 5,292,615 | |

TAXES (ACCT. 408 - ELECTRIC)

| |
|--|
| When allocation of taxes is made between departments, explain method used. |
|--|

| Description of Tax (a) | Method Used to Allocate Between Departments (b) | Amount (c) | |
|-----------------------------------|--|-----------------------|----------|
| Property Tax Equivalent | WIS. ADM. CODE - PSC SECTION #109 | 211,930 | 1 |
| Social Security | PAYROLL DISTRIBUTION | 24,416 | 2 |
| Wisconsin Gross Receipts Tax | BASED ON RURAL ELECTRIC SALES | 9,000 | 3 |
| PSC Remainder Assessment | BASED ON REVENUES | 7,690 | 4 |
| Other (specify): NONE | | | 5 |
| Total tax expense | | 253,036 | |

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

| Particulars (a) | Units (b) | Total (c) | County A (d) | County B (e) | County C (f) | County D (g) | |
|--|--------------|------------------|------------------|-----------------|-----------------|-----------------|----|
| County name | | | Ozaukee | | | | 1 |
| SUMMARY OF TAX RATES | | | | | | | 2 |
| State tax rate | mills | | 0.209340 | | | | 3 |
| County tax rate | mills | | 2.681400 | | | | 4 |
| Local tax rate | mills | | 8.153350 | | | | 5 |
| School tax rate | mills | | 12.955670 | | | | 6 |
| Voc. school tax rate | mills | | 2.120040 | | | | 7 |
| Other tax rate - Local | mills | | 0.000000 | | | | 8 |
| Other tax rate - Non-Local | mills | | 0.000000 | | | | 9 |
| Total tax rate | mills | | 26.119800 | | | | 10 |
| Less: state credit | mills | | 2.249090 | | | | 11 |
| Net tax rate | mills | | 23.870710 | | | | 12 |
| PROPERTY TAX EQUIVALENT CALCULATION | | | | | | | 13 |
| Local Tax Rate | mills | | 8.153350 | | | | 14 |
| Combined School Tax Rate | mills | | 15.075710 | | | | 15 |
| Other Tax Rate - Local | mills | | 0.000000 | | | | 16 |
| Total Local & School Tax | mills | | 23.229060 | | | | 17 |
| Total Tax Rate | mills | | 26.119800 | | | | 18 |
| Ratio of Local and School Tax to Total | dec. | | 0.889328 | | | | 19 |
| Total tax net of state credit | mills | | 23.870710 | | | | 20 |
| Net Local and School Tax Rate | mills | | 21.228882 | | | | 21 |
| Utility Plant, Jan. 1 | \$ | 9,440,961 | 9,440,961 | | | | 22 |
| Materials & Supplies | \$ | 502,844 | 502,844 | | | | 23 |
| Subtotal | \$ | 9,943,805 | 9,943,805 | | | | 24 |
| Less: Plant Outside Limits | \$ | 507,374 | 507,374 | | | | 25 |
| Taxable Assets | \$ | 9,436,431 | 9,436,431 | | | | 26 |
| Assessment Ratio | dec. | | 0.955399 | | | | 27 |
| Assessed Value | \$ | 9,015,557 | 9,015,557 | | | | 28 |
| Net Local & School Rate | mills | | 21.228882 | | | | 29 |
| Tax Equiv. Computed for Current Year | \$ | 191,390 | 191,390 | | | | 30 |
| Tax Equivalent per 1994 PSC Report | \$ | 211,930 | | | | | 31 |
| Any lower tax equivalent as authorized by municipality (see note 5) | \$ | | | | | | 32 |
| Tax equiv. for current year (see note 5) | \$ | 211,930 | | | | | 34 |

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) |
|---|---------------------------------|---------------------------------|
| INTANGIBLE PLANT | | |
| Organization (301) | | 1 |
| Franchises and Consents (302) | | 2 |
| Miscellaneous Intangible Plant (303) | | 3 |
| Total Intangible Plant | <u>0</u> | <u>0</u> |
| STEAM PRODUCTION PLANT | | |
| Land and Land Rights (310) | | 4 |
| Structures and Improvements (311) | | 5 |
| Boiler Plant Equipment (312) | | 6 |
| Engines and Engine Driven Generators (313) | | 7 |
| Turbogenerator Units (314) | | 8 |
| Accessory Electric Equipment (315) | | 9 |
| Miscellaneous Power Plant Equipment (316) | | 10 |
| Total Steam Production Plant | <u>0</u> | <u>0</u> |
| HYDRAULIC PRODUCTION PLANT | | |
| Land and Land Rights (330) | | 11 |
| Structures and Improvements (331) | | 12 |
| Reservoirs, Dams and Waterways (332) | | 13 |
| Water Wheels, Turbines and Generators (333) | | 14 |
| Accessory Electric Equipment (334) | | 15 |
| Miscellaneous Power Plant Equipment (335) | | 16 |
| Roads, Railroads and Bridges (336) | | 17 |
| Total Hydraulic Production Plant | <u>0</u> | <u>0</u> |
| OTHER PRODUCTION PLANT | | |
| Land and Land Rights (340) | | 18 |
| Structures and Improvements (341) | | 19 |
| Fuel Holders, Producers and Accessories (342) | | 20 |
| Prime Movers (343) | | 21 |
| Generators (344) | | 22 |
| Accessory Electric Equipment (345) | | 23 |
| Miscellaneous Power Plant Equipment (346) | | 24 |
| Total Other Production Plant | <u>0</u> | <u>0</u> |
| TRANSMISSION PLANT | | |
| Land and Land Rights (350) | | 25 |

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) |
|---|--|---|--|
| INTANGIBLE PLANT | | | |
| Organization (301) | | | 0 1 |
| Franchises and Consents (302) | | | 0 2 |
| Miscellaneous Intangible Plant (303) | | | 0 3 |
| Total Intangible Plant | 0 | 0 | 0 |
| STEAM PRODUCTION PLANT | | | |
| Land and Land Rights (310) | | | 0 4 |
| Structures and Improvements (311) | | | 0 5 |
| Boiler Plant Equipment (312) | | | 0 6 |
| Engines and Engine Driven Generators (313) | | | 0 7 |
| Turbogenerator Units (314) | | | 0 8 |
| Accessory Electric Equipment (315) | | | 0 9 |
| Miscellaneous Power Plant Equipment (316) | | | 0 10 |
| Total Steam Production Plant | 0 | 0 | 0 |
| HYDRAULIC PRODUCTION PLANT | | | |
| Land and Land Rights (330) | | | 0 11 |
| Structures and Improvements (331) | | | 0 12 |
| Reservoirs, Dams and Waterways (332) | | | 0 13 |
| Water Wheels, Turbines and Generators (333) | | | 0 14 |
| Accessory Electric Equipment (334) | | | 0 15 |
| Miscellaneous Power Plant Equipment (335) | | | 0 16 |
| Roads, Railroads and Bridges (336) | | | 0 17 |
| Total Hydraulic Production Plant | 0 | 0 | 0 |
| OTHER PRODUCTION PLANT | | | |
| Land and Land Rights (340) | | | 0 18 |
| Structures and Improvements (341) | | | 0 19 |
| Fuel Holders, Producers and Accessories (342) | | | 0 20 |
| Prime Movers (343) | | | 0 21 |
| Generators (344) | | | 0 22 |
| Accessory Electric Equipment (345) | | | 0 23 |
| Miscellaneous Power Plant Equipment (346) | | | 0 24 |
| Total Other Production Plant | 0 | 0 | 0 |
| TRANSMISSION PLANT | | | |
| Land and Land Rights (350) | | | 0 25 |

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|--|---------------------------------|---------------------------------|----|
| TRANSMISSION PLANT | | | |
| Structures and Improvements (352) | | | 26 |
| Station Equipment (353) | | | 27 |
| Towers and Fixtures (354) | | | 28 |
| Poles and Fixtures (355) | | | 29 |
| Overhead Conductors and Devices (356) | | | 30 |
| Underground Conduit (357) | | | 31 |
| Underground Conductors and Devices (358) | | | 32 |
| Roads and Trails (359) | | | 33 |
| Total Transmission Plant | 0 | 0 | |
| DISTRIBUTION PLANT | | | |
| Land and Land Rights (360) | 77,602 | | 34 |
| Structures and Improvements (361) | 451,514 | | 35 |
| Station Equipment (362) | 1,181,537 | | 36 |
| Storage Battery Equipment (363) | | | 37 |
| Poles, Towers and Fixtures (364) | 453,110 | 83,258 | 38 |
| Overhead Conductors and Devices (365) | 838,642 | 89,174 | 39 |
| Underground Conduit (366) | 38,222 | | 40 |
| Underground Conductors and Devices (367) | 2,626,538 | 223,923 | 41 |
| Line Transformers (368) | 919,268 | 82,125 | 42 |
| Services (369) | 453,719 | 55,155 | 43 |
| Meters (370) | 357,530 | 16,118 | 44 |
| Installations on Customers' Premises (371) | 10,681 | | 45 |
| Leased Property on Customers' Premises (372) | | | 46 |
| Street Lighting and Signal Systems (373) | 630,178 | 27,579 | 47 |
| Total Distribution Plant | 8,038,541 | 577,332 | |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | 22,643 | | 48 |
| Structures and Improvements (390) | 422,749 | 10,978 | 49 |
| Office Furniture and Equipment (391) | 52,629 | | 50 |
| Computer Equipment (391.1) | 59,983 | 8,565 | 51 |
| Transportation Equipment (392) | 150,465 | | 52 |
| Stores Equipment (393) | 12,805 | | 53 |
| Tools, Shop and Garage Equipment (394) | 59,685 | 18,420 | 54 |
| Laboratory Equipment (395) | 26,843 | | 55 |
| Power Operated Equipment (396) | 248,141 | 120,058 | 56 |
| Communication Equipment (397) | 200,082 | 4,251 | 57 |

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) |
|--|--|---|--|
| TRANSMISSION PLANT | | | |
| Structures and Improvements (352) | | | 0 26 |
| Station Equipment (353) | | | 0 27 |
| Towers and Fixtures (354) | | | 0 28 |
| Poles and Fixtures (355) | | | 0 29 |
| Overhead Conductors and Devices (356) | | | 0 30 |
| Underground Conduit (357) | | | 0 31 |
| Underground Conductors and Devices (358) | | | 0 32 |
| Roads and Trails (359) | | | 0 33 |
| Total Transmission Plant | 0 | 0 | 0 |
| DISTRIBUTION PLANT | | | |
| Land and Land Rights (360) | | | 77,602 34 |
| Structures and Improvements (361) | | | 451,514 35 |
| Station Equipment (362) | | | 1,181,537 36 |
| Storage Battery Equipment (363) | | | 0 37 |
| Poles, Towers and Fixtures (364) | 14,951 | | 521,417 38 |
| Overhead Conductors and Devices (365) | 20,412 | | 907,404 39 |
| Underground Conduit (366) | | | 38,222 40 |
| Underground Conductors and Devices (367) | 48,358 | | 2,802,103 41 |
| Line Transformers (368) | 5,256 | | 996,137 42 |
| Services (369) | 5,174 | | 503,700 43 |
| Meters (370) | 898 | | 372,750 44 |
| Installations on Customers' Premises (371) | | | 10,681 45 |
| Leased Property on Customers' Premises (372) | | | 0 46 |
| Street Lighting and Signal Systems (373) | 8,250 | | 649,507 47 |
| Total Distribution Plant | 103,299 | 0 | 8,512,574 |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | | | 22,643 48 |
| Structures and Improvements (390) | 886 | | 432,841 49 |
| Office Furniture and Equipment (391) | | | 52,629 50 |
| Computer Equipment (391.1) | 3,441 | | 65,107 51 |
| Transportation Equipment (392) | | | 150,465 52 |
| Stores Equipment (393) | | | 12,805 53 |
| Tools, Shop and Garage Equipment (394) | 247 | | 77,858 54 |
| Laboratory Equipment (395) | | | 26,843 55 |
| Power Operated Equipment (396) | 76,409 | | 291,790 56 |
| Communication Equipment (397) | 851 | | 203,482 57 |

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|--|---------------------------------|---------------------------------|-----------|
| GENERAL PLANT | | | |
| Miscellaneous Equipment (398) | | | 58 |
| Other Tangible Property (399) | | | 59 |
| Total General Plant | 1,256,025 | 162,272 | |
| Total utility plant in service directly assignable | 9,294,566 | 739,604 | |
| <u>Common Utility Plant Allocated to Electric Department</u> | | | 60 |
| Total utility plant in service | 9,294,566 | 739,604 | |

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) |
|---|--|---|--|
| GENERAL PLANT | | | |
| Miscellaneous Equipment (398) | | | 0 58 |
| Other Tangible Property (399) | | | 0 59 |
| Total General Plant | 81,834 | 0 | 1,336,463 |
| Total utility plant in service directly assignable | 185,133 | 0 | 9,849,037 |
| Common Utility Plant Allocated to Electric Department | | | 0 60 |
| Total utility plant in service | 185,133 | 0 | 9,849,037 |

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) |
|---|--|--------------------------------|---|
| STEAM PRODUCTION PLANT | | | |
| Structures and Improvements (311) | | | 1 |
| Boiler Plant Equipment (312) | | | 2 |
| Engines and Engine Driven Generators (313) | | | 3 |
| Turbogenerator Units (314) | | | 4 |
| Accessory Electric Equipment (315) | | | 5 |
| Miscellaneous Power Plant Equipment (316) | | | 6 |
| Total Steam Production Plant | <u>0</u> | | <u>0</u> |
| HYDRAULIC PRODUCTION PLANT | | | |
| Structures and Improvements (331) | | | 7 |
| Reservoirs, Dams and Waterways (332) | | | 8 |
| Water Wheels, Turbines and Generators (333) | | | 9 |
| Accessory Electric Equipment (334) | | | 10 |
| Miscellaneous Power Plant Equipment (335) | | | 11 |
| Roads, Railroads and Bridges (336) | | | 12 |
| Total Hydraulic Production Plant | <u>0</u> | | <u>0</u> |
| OTHER PRODUCTION PLANT | | | |
| Structures and Improvements (341) | | | 13 |
| Fuel Holders, Producers and Accessories (342) | | | 14 |
| Prime Movers (343) | | | 15 |
| Generators (344) | | | 16 |
| Accessory Electric Equipment (345) | | | 17 |
| Miscellaneous Power Plant Equipment (346) | | | 18 |
| Total Other Production Plant | <u>0</u> | | <u>0</u> |
| TRANSMISSION PLANT | | | |
| Structures and Improvements (352) | | | 19 |
| Station Equipment (353) | | | 20 |
| Towers and Fixtures (354) | | | 21 |
| Poles and Fixtures (355) | | | 22 |
| Overhead Conductors and Devices (356) | | | 23 |
| Underground Conduit (357) | | | 24 |
| Underground Conductors and Devices (358) | | | 25 |

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|----------------|--------------------------------------|---------------------------|----------------|---|-------------------------------|----|
| 311 | | | | | 0 | 1 |
| 312 | | | | | 0 | 2 |
| 313 | | | | | 0 | 3 |
| 314 | | | | | 0 | 4 |
| 315 | | | | | 0 | 5 |
| 316 | | | | | 0 | 6 |
| | 0 | 0 | 0 | 0 | 0 | |
| 331 | | | | | 0 | 7 |
| 332 | | | | | 0 | 8 |
| 333 | | | | | 0 | 9 |
| 334 | | | | | 0 | 10 |
| 335 | | | | | 0 | 11 |
| 336 | | | | | 0 | 12 |
| | 0 | 0 | 0 | 0 | 0 | |
| 341 | | | | | 0 | 13 |
| 342 | | | | | 0 | 14 |
| 343 | | | | | 0 | 15 |
| 344 | | | | | 0 | 16 |
| 345 | | | | | 0 | 17 |
| 346 | | | | | 0 | 18 |
| | 0 | 0 | 0 | 0 | 0 | |
| 352 | | | | | 0 | 19 |
| 353 | | | | | 0 | 20 |
| 354 | | | | | 0 | 21 |
| 355 | | | | | 0 | 22 |
| 356 | | | | | 0 | 23 |
| 357 | | | | | 0 | 24 |
| 358 | | | | | 0 | 25 |

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|---|--|--------------------------------|---|-----------|
| TRANSMISSION PLANT | | | | |
| Roads and Trails (359) | | | | 26 |
| Total Transmission Plant | 0 | | 0 | |
| DISTRIBUTION PLANT | | | | |
| Structures and Improvements (361) | 184,505 | 3.18% | 14,358 | 27 |
| Station Equipment (362) | 580,945 | 3.23% | 38,164 | 28 |
| Storage Battery Equipment (363) | | | | 29 |
| Poles, Towers and Fixtures (364) | 96,995 | 3.75% | 18,272 | 30 |
| Overhead Conductors and Devices (365) | 241,410 | 3.40% | 29,683 | 31 |
| Underground Conduit (366) | 24,573 | 2.50% | 956 | 32 |
| Underground Conductors and Devices (367) | 810,478 | 3.33% | 90,387 | 33 |
| Line Transformers (368) | 391,591 | 3.03% | 29,018 | 34 |
| Services (369) | 185,849 | 3.45% | 16,515 | 35 |
| Meters (370) | 130,501 | 3.17% | 11,575 | 36 |
| Installations on Customers' Premises (371) | 1,314 | 5.00% | 534 | 37 |
| Leased Property on Customers' Premises (372) | 0 | | | 38 |
| Street Lighting and Signal Systems (373) | 300,202 | 3.33% | 21,307 | 39 |
| Total Distribution Plant | 2,948,363 | | 270,769 | |
| GENERAL PLANT | | | | |
| Structures and Improvements (390) | 225,688 | 2.50% | 10,695 | 40 |
| Office Furniture and Equipment (391) | 38,994 | 6.25% | 3,289 | 41 |
| Computer Equipment (391.1) | 28,453 | 14.29% | 8,938 | 42 |
| Transportation Equipment (392) | 71,695 | 5.54% | 8,336 | 43 |
| Stores Equipment (393) | 5,019 | 4.00% | 512 | 44 |
| Tools, Shop and Garage Equipment (394) | (50,365) | 6.67% | 4,587 | 45 |
| Laboratory Equipment (395) | 15,930 | 5.56% | 1,493 | 46 |
| Power Operated Equipment (396) | 102,162 | 3.19% | 8,605 | 47 |
| Communication Equipment (397) | 160,759 | 7.69% | 15,517 | 48 |
| Miscellaneous Equipment (398) | | | | 49 |
| Other Tangible Property (399) | | | | 50 |
| Total General Plant | 598,335 | | 61,972 | |
| Total accum. prov. directly assignable | 3,546,698 | | 332,741 | |

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|----------------|--------------------------------------|---------------------------|----------------|---|-------------------------------|----|
| 359 | | | | | 0 | 26 |
| | 0 | 0 | 0 | 0 | 0 | |
| 361 | | | | | 198,863 | 27 |
| 362 | | | | | 619,109 | 28 |
| 363 | | | | | 0 | 29 |
| 364 | 14,951 | 18,374 | 285 | | 82,227 | 30 |
| 365 | 20,412 | 12,010 | 5,598 | | 244,269 | 31 |
| 366 | | | | | 25,529 | 32 |
| 367 | 48,358 | 2,240 | 15,785 | | 866,052 | 33 |
| 368 | 5,256 | | 985 | 481 | 416,819 | 34 |
| 369 | 5,174 | 3,875 | 828 | | 194,143 | 35 |
| 370 | 898 | | | | 141,178 | 36 |
| 371 | | | | | 1,848 | 37 |
| 372 | | | | | 0 | 38 |
| 373 | 8,250 | 3,770 | 8,998 | | 318,487 | 39 |
| | 103,299 | 40,269 | 32,479 | 481 | 3,108,524 | |
| 390 | 886 | 60 | | | 235,437 | 40 |
| 391 | | | | | 42,283 | 41 |
| 391.1 | 3,441 | | | | 33,950 | 42 |
| 392 | | | | | 80,031 | 43 |
| 393 | | | | | 5,531 | 44 |
| 394 | 247 | | | 56,602 | 10,577 | 45 |
| 395 | | | | | 17,423 | 46 |
| 396 | 76,409 | | 52,982 | | 87,340 | 47 |
| 397 | 851 | | | | 175,425 | 48 |
| 398 | | | | | 0 | 49 |
| 399 | | | | | 0 | 50 |
| | 81,834 | 60 | 52,982 | 56,602 | 687,997 | |
| | 185,133 | 40,329 | 85,461 | 57,083 | 3,796,521 | |

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) |
|--|--|--------------------------------|---|
| <hr/> | | | |
| Common Utility Plant Allocated to Electric Department | | | 51 |
| Total accum. prov. for depreciation | <u><u>3,546,698</u></u> | | <u><u>332,741</u></u> |

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) |
|----------------|--------------------------------------|---------------------------|----------------|---|-------------------------------|
| | | | | | 0 51 |
| | 185,133 | 40,329 | 85,461 | 57,083 | 3,796,521 |

TRANSMISSION AND DISTRIBUTION LINES

| Classification (a) | Miles of Pole Line Owned | | |
|--|--|--------------------------------------|-----------|
| | Net Additions During Year (b) | Total End of Year (c) | |
| Primary Distribution System Voltage(s) -- Urban | | | |
| 2.4/4.16 kV (4kV) | 0.00 | 20.14 | 1 |
| 7.2/12.5 kV (12kV) | | | 2 |
| 14.4/24.9 kV (25kV) | | | 3 |
| Other: | | | |
| NONE | | | 4 |
| Primary Distribution System Voltage(s) -- Rural | | | |
| 2.4/4.16 kV (4kV) | 0.00 | 6.65 | 5 |
| 7.2/12.5 kV (12kV) | | | 6 |
| 14.4/24.9 kV (25kV) | | | 7 |
| Other: | | | |
| NONE | | | 8 |
| Transmission System | | | |
| 34.5 kV | | | 9 |
| 69 kV | | | 10 |
| 115 kV | | | 11 |
| 138 kV | | | 12 |
| Other: | | | |
| 24.9 kV - RURAL | 0.00 | 1.07 | 13 |
| 24.9 kV - URBAN | 0.00 | 6.17 | 14 |

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

| Particulars (a) | Amount (b) | |
|--|---------------|-----------|
| Customers added on rural lines during year: | | 1 |
| Farm Customers | 0 | 2 |
| Nonfarm Customers | 0 | 3 |
| Total | 0 | 4 |
| Customers on rural lines at end of year: | | 5 |
| Rural Customers (served at rural rates): | | 6 |
| Farm | 0 | 7 |
| Nonfarm | 0 | 8 |
| Total | 0 | 9 |
| Customers served at other than rural rates: | | 10 |
| Farm | 3 | 11 |
| Nonfarm | 291 | 12 |
| Total | 294 | 13 |
| Total customers on rural lines at end of year | 294 | 14 |

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

| Monthly Peak | | | | | | Monthly Energy Usage | |
|--------------|----|------------|-----------------------|-----------------------------|----------------------------------|-------------------------|----|
| Month (a) | | kW (b) | Day of Week (c) | Date (MM/DD/YYYY) (d) | Time Beginning (HH:MM) (e) | (kWh) (000's) (f) | |
| January | 01 | 20 | Thursday | 01/16/1997 | 18:00 | 11,091 | 1 |
| February | 02 | 18 | Monday | 02/24/1997 | 19:00 | 9,692 | 2 |
| March | 03 | 19 | Thursday | 03/13/1997 | 18:00 | 10,151 | 3 |
| April | 04 | 17 | Tuesday | 04/08/1997 | 11:00 | 9,433 | 4 |
| May | 05 | 17 | Thursday | 05/29/1997 | 13:00 | 9,373 | 5 |
| June | 06 | 24 | Tuesday | 06/24/1997 | 13:00 | 10,041 | 6 |
| July | 07 | 24 | Wednesday | 07/16/1997 | 14:00 | 11,201 | 7 |
| August | 08 | 22 | Wednesday | 08/27/1997 | 13:00 | 10,727 | 8 |
| September | 09 | 21 | Friday | 09/19/1997 | 11:00 | 9,953 | 9 |
| October | 10 | 20 | Wednesday | 10/08/1997 | 13:00 | 10,155 | 10 |
| November | 11 | 18 | Tuesday | 11/11/1997 | 17:00 | 9,685 | 11 |
| December | 12 | 20 | Monday | 12/22/1997 | 17:00 | 10,562 | 12 |
| Total | | 240 | | | | 122,064 | |

System Name CEDARBURG LIGHT & WATER COMM.

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

| Type of Reading | Supplier |
|-----------------------|-----------------------------|
| 60 minutes integrated | WISCONSIN PUBLIC POWER INC. |

ELECTRIC ENERGY ACCOUNT

| Particulars (a) | | kWh (000's) (b) | |
|--|-------------|----------------------------|-----------|
| Source of Energy | | | |
| Generation (excluding Station Use): | | | |
| Fossil Steam | | | 1 |
| Nuclear Steam | | | 2 |
| Hydraulic | | | 3 |
| Internal Combustion Turbine | | | 4 |
| Internal Combustion Reciprocating | | | 5 |
| Non-Conventional (wind, photovoltaic, etc.) | | | 6 |
| Total Generation | | 0 | 7 |
| Purchases | | 122,064 | 8 |
| Interchanges: | In (gross) | 0 | 9 |
| | Out (gross) | 0 | 10 |
| | Net | 0 | 11 |
| Transmission for/by others (wheeling): | Received | | 12 |
| | Delivered | | 13 |
| | Net | 0 | 14 |
| Total Source of Energy | | 122,064 | 15 |
| Disposition of Energy | | | |
| Sales to Ultimate Consumers (including interdepartmental sales) | | 117,370 | 18 |
| Sales For Resale | | | 19 |
| Energy Used by the Company (excluding station use): | | | 20 |
| Electric Utility | | | 21 |
| Common (office, shops, garages, etc. serving 2 or more util. depts.) | | 226 | 22 |
| Total Used by Company | | 226 | 23 |
| Total Sold and Used | | 117,596 | 24 |
| Energy Losses: | | | 25 |
| Transmission Losses (if applicable) | | | 26 |
| Distribution Losses | | 4,468 | 27 |
| Total Energy Losses | | 4,468 | 28 |
| Loss Percentage (% Total Energy Losses of Total Source of Energy) | | 3.6604% | 29 |
| Total Disposition of Energy | | 122,064 | 30 |

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

| Type of Sales/Rate Class Title (a) | Rate Schedule (b) | Avg. No. of Customers (c) | kWh (000 Omitted) (d) | |
|---|-------------------------|---------------------------------|-----------------------------|----|
| Residential Sales | | | | |
| RESIDENTIAL SERVICE | Rg-1 | 4,604 | 36,204 | 1 |
| RESIDENTIAL SERVICE - OPTIONAL TIME-OF-DAY | Rg-2 | 35 | 458 | 2 |
| Total Sales for Residential Sales | | 4,639 | 36,662 | |
| Commercial & Industrial | | | | |
| GENERAL SERVICE | Cg-1 | 687 | 15,220 | 3 |
| GENERAL SERVICE - OPTIONAL TIME-OF-DAY | Cg-2 | 2 | 70 | 4 |
| SMALL POWER | Cp-1 | 32 | 10,543 | 5 |
| SMALL POWER - OPTIONAL TIME-OF-DAY | Cp-2 | 4 | 3,659 | 6 |
| LARGE POWER - TIME-OF-DAY | Cp-3 | 9 | 20,406 | 7 |
| INDUSTRIAL POWER - TIME-OF-DAY | Cp-4 | 3 | 28,563 | 8 |
| INTERDEPARTMENTAL | Mp-1 | 6 | 1,106 | 9 |
| SECURITY LIGHTING | S-1 | 42 | 71 | 10 |
| Total Sales for Commercial & Industrial | | 785 | 79,638 | |
| Public Street & Highway Lighting | | | | |
| PUBLIC STREET LIGHTING | MS-1 | 1 | 1,069 | 11 |
| Total Sales for Public Street & Highway Lighting | | 1 | 1,069 | |
| Sales for Resale | | | | |
| | | | | 12 |
| Total Sales for Sales for Resale | | 0 | 0 | |
| TOTAL SALES FOR ELECTRICITY | | 5,425 | 117,369 | |

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

| Demand kW (e) | Customer or Distribution kW (f) | Tariff Revenues (g) | PCAC Revenues (h) | Total Revenues (g)+(h) | |
|--------------------------|--|------------------------------------|----------------------------------|---------------------------------------|-----------|
| | | 2,317,318 | (59,053) | 2,258,265 | 1 |
| | | 24,932 | (778) | 24,154 | 2 |
| 0 | 0 | 2,342,250 | (59,831) | 2,282,419 | |
| | | 955,609 | (26,425) | 929,184 | 3 |
| | | 3,530 | (47) | 3,483 | 4 |
| 36,346 | | 606,893 | (18,609) | 588,284 | 5 |
| 7,733 | 9,759 | 169,812 | (5,958) | 163,854 | 6 |
| 53,161 | 60,367 | 962,028 | (33,333) | 928,695 | 7 |
| 68,646 | 66,955 | 1,149,945 | (48,429) | 1,101,516 | 8 |
| | | 56,486 | (1,899) | 54,587 | 9 |
| | | 6,247 | (144) | 6,103 | 10 |
| 165,886 | 137,081 | 3,910,550 | (134,844) | 3,775,706 | |
| | | 157,514 | (2,179) | 155,335 | 11 |
| 0 | 0 | 157,514 | (2,179) | 155,335 | |
| | | | | 0 | 12 |
| 0 | 0 | 0 | 0 | 0 | |
| 165,886 | 137,081 | 6,410,314 | (196,854) | 6,213,460 | |

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

| Particulars | | (b) | | (c) | | |
|--|-----------------|-------------------|----------|---------|----------|----|
| (a) | | | | | | |
| Name of Vendor | | WPPI | | | | 1 |
| Point of Delivery | | CEDARBURG | | | | 2 |
| Type of Power Purchased (firm, dump, etc.) | | FIRM | | | | 3 |
| Voltage at Which Delivered | | 24900 | | | | 4 |
| Point of Metering | | CEDARBURG | | | | 5 |
| Total of 12 Monthly Maximum Demands -- kW | | 238,915 | | | | 6 |
| Average load factor | | 69.9876% | | | | 7 |
| Total Cost of Purchased Power | | 4,599,817 | | | | 8 |
| Average cost per kWh | | 0.0377 | | | | 9 |
| On-Peak Hours (if applicable) | | 7:00 AM - 9:00 PM | | | | 10 |
| Monthly purchases --- kWh (000): | | On-peak | Off-peak | On-peak | Off-peak | 11 |
| | January | 5,427 | 5,664 | | | 12 |
| | February | 4,773 | 4,919 | | | 13 |
| | March | 4,819 | 5,332 | | | 14 |
| | April | 4,790 | 4,643 | | | 15 |
| | May | 4,545 | 4,828 | | | 16 |
| | June | 5,014 | 5,027 | | | 17 |
| | July | 5,676 | 5,525 | | | 18 |
| | August | 5,104 | 5,623 | | | 19 |
| | September | 4,971 | 4,982 | | | 20 |
| | October | 5,270 | 4,885 | | | 21 |
| | November | 4,396 | 5,289 | | | 22 |
| | December | 5,223 | 5,339 | | | 23 |
| | Total kWh (000) | 60,008 | 62,056 | | | 24 |
| | | | | | | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| | | (d) | | (e) | | 28 |
| Name of Vendor | | | | | | 29 |
| Point of Delivery | | | | | | 30 |
| Voltage at Which Delivered | | | | | | 31 |
| Point of Metering | | | | | | 32 |
| Type of Power Purchased (firm, dump, etc.) | | | | | | 33 |
| Total of 12 Monthly Maximum Demands -- kW | | | | | | 34 |
| Average load factor | | | | | | 35 |
| Total Cost of Purchased Power | | | | | | 36 |
| Average cost per kWh | | | | | | 37 |
| On-Peak Hours (if applicable) | | | | | | 38 |
| Monthly purchases --- kWh (000): | | On-peak | Off-peak | On-peak | Off-peak | 39 |
| | January | | | | | 40 |
| | February | | | | | 41 |
| | March | | | | | 42 |
| | April | | | | | 43 |
| | May | | | | | 44 |
| | June | | | | | 45 |
| | July | | | | | 46 |
| | August | | | | | 47 |
| | September | | | | | 48 |
| | October | | | | | 49 |
| | November | | | | | 50 |
| | December | | | | | 51 |
| | Total kWh (000) | | | | | 52 |

PRODUCTION STATISTICS TOTALS

| Particulars (a) | Total (b) | |
|---|----------------------|----|
| Name of Plant | | 1 |
| Unit Identification | | 2 |
| Type of Generation | | 3 |
| kWh Net Generation (000) | 0 | 4 |
| Is Generation Metered or Estimated? | | 5 |
| Is Exciter & Station Use Metered or Estimated? | | 6 |
| 60-Minute Maximum Demand--kW (est. if not meas.) | 0 | 7 |
| Date and Hour of Such Maximum Demand | | 8 |
| Load Factor | | 9 |
| Maximum Net Generation in Any One Day | 0 | 10 |
| Date of Such Maximum | | 11 |
| Number of Hours Generators Operated | | 12 |
| Maximum Continuous or Dependable Capacity--kW | 0 | 13 |
| Is Plant Owned or Leased? | | 14 |
| Total Production Expenses | 0 | 15 |
| Cost per kWh of Net Generation (\$) | | 16 |
| Monthly Net Generation --- kWh (000): January | 0 | 17 |
| February | 0 | 18 |
| March | 0 | 19 |
| April | 0 | 20 |
| May | 0 | 21 |
| June | 0 | 22 |
| July | 0 | 23 |
| August | 0 | 24 |
| September | 0 | 25 |
| October | 0 | 26 |
| November | 0 | 27 |
| December | 0 | 28 |
| Total kWh (000) | 0 | 29 |
| Gas Consumed--Therms | 0 | 30 |
| Average Cost per Therm Burned (\$) | 0.0000 | 31 |
| Fuel Oil Consumed Barrels (42 gal.) | 0 | 32 |
| Average Cost per Barrel of Oil Burned (\$) | | 33 |
| Specific Gravity | | 34 |
| Average BTU per Gallon | | 35 |
| Lubricating Oil Consumed--Gallons | 0 | 36 |
| Average Cost per Gallon (\$) | | 37 |
| kWh Net Generation per Gallon of Fuel Oil | | 38 |
| kWh Net Generation per Gallon of Lubr. Oil | | 39 |
| Does plant produce steam for heating or other purposes in addition to elec. generation? | | 40 |
| Coal consumed--tons (2,000 lbs.) | 0 | 42 |
| Average Cost per Ton (\$) | | 43 |
| Kind of Coal Used | | 44 |
| Average BTU per Pound | | 45 |
| Water Evaporated--Thousands of Pounds | 0 | 46 |
| Is Water Evaporated, Metered or Estimated? | | 47 |
| Lbs. of Steam per Lb. of Coal or Equivalent Fuel | | 48 |
| Lbs. of Coal or Equiv. Fuel per kWh Net Gen. | | 49 |
| Based on Total Coal Used at Plant | | 50 |
| Based on Coal Used Solely in Electric Generation | | 51 |
| Average BTU per kWh Net Generation | | 52 |
| Total Cost of Fuel (Oil and/or Coal) | | 53 |
| per kWh Net Generation (\$) | | 54 |

PRODUCTION STATISTICS

| Particulars (a) | Plant (b) | Plant (c) | Plant (d) | Plant (e) |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
|----------------------------|----------------------|----------------------|----------------------|----------------------|

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

| Boilers | | | | | | | |
|------------------------------|-------------------------|-----------------------------------|--|---|---------------------|--|---|
| Name of Plant (a) | Unit No. (b) | Year Installed (c) | Rated Steam Pressure (lbs.) (d) | Rated Steam Temp. F. (e) | Type (f) | Fuel Type and Firing Method (g) | Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h) |
| N/A | 0 | | | | | | 1 |
| NONE | | | | | | | 2 |
| Total | | | | | | | 0 |

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

| Prime Movers | | | | | | |
|------------------------------|-------------------------|-----------------------------------|---|-----------------------------|--------------------|---------------------------------------|
| Name of Plant (a) | Unit No. (b) | Year Installed (c) | Type (Recip. or Turbine) (d) | Manufacturer (e) | RPM (f) | Rated HP Each Unit (g) |
| N/A | 0 | | | | | 1 |
| NONE | | | | | | 2 |
| Total | | | | | | 0 |

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

| Turbine-Generators | | | | | | | | |
|--------------------------|-------------|------------|------------------------|---|---------------------|------------|---|--|
| Year Installed (i) | Type (j) | RPM (k) | Voltage (kV) (l) | kWh Generated by Each Unit During Yr. (000's) (m) | Rated Unit Capacity | | Total Rated Plant Capacity (kW) (p) | Total Maximum Continuous Capacity (kW) (q) |
| | | | | | kW (n) | kVA (o) | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | 0 | 0 | 0 | 0 | 0 |

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

| Generators | | | | | | | |
|--------------------------|------------------------|--|---------------------|------------|--|---|---|
| Year Installed (h) | Voltage (kV) (i) | kWh Generated by Each Unit Generator During Yr. (000's) (j) | Rated Unit Capacity | | Total Rated Plant Capacity (kW) (m) | Total Maximum Continuous Plant Capacity (kW) (n) | |
| | | | kW (k) | kVA (l) | | | |
| | | | | | | | |
| | | | | | | | 1 |
| | | | | | | | 2 |
| Total | | 0 | 0 | 0 | 0 | 0 | |

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

| Name of Plant (a) | Name of Stream (b) | Control (Attended, Automatic or Remote) (c) | Type (d) | Prime Movers | | | |
|----------------------|-----------------------|---|-------------|-----------------|--------------------------|------------|------------------------------|
| | | | | Unit No. (e) | Year Installed (f) | RPM (g) | Rated HP Each Unit (h) |
| N/A | 0 | 0 | 0 | 0 | | | |
| Total | | | | | | | <u><u>0</u></u> |
| | | | | | | | 1 |

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

| Generators | | | | | | | Total Rated Plant Capacity (kW) (p) | Total Maximum Continuous Plant Capacity (kW) (q) |
|----------------------|--------------------------|--------------------------|------------------------|---|---------------------|------------|--|---|
| Rated Head (i) | Operating Head (j) | Year Installed (k) | Voltage (kV) (l) | kWh Generated by Each Unit During Year (000's) (m) | Rated Unit Capacity | | | |
| | | | | | kW (n) | kVA (o) | | |
| | | | | | | | | |
| Total | | | | | | | 0 | 0 |
| | | | | | | | 0 | 0 |
| | | | | | | | 0 | 0 |
| | | | | | | | 0 | 0 |
| | | | | | | | 0 | 0 |
| | | | | | | | 0 | 0 |
| | | | | | | | 0 | 0 |
| | | | | | | | 0 | 0 |
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SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

| Particulars (a) | Utility Designation | | | | | |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------|
| | (b) | (c) | (d) | (e) | (f) | |
| Name of Substation | AMCAST | CARLSN TL | KELCH KEMP DAIRY | LAYTON | | 1 |
| Voltage--High Side | 24,900 | 24,900 | 24,900 | 24,900 | 24,900 | 2 |
| Voltage--Low Side | 480 | 480 | 480 | 480 | 4,160 | 3 |
| Num. Main Transformers in Operation | 1 | 3 | 1 | 2 | 1 | 4 |
| Capacity of Transformers in kVA | 2,500 | 2,167 | 1,500 | 4,500 | 6,250 | 5 |
| Number of Spare Transformers on Hand | 0 | 0 | 0 | 0 | 0 | 6 |
| 15-Minute Maximum Demand in kW | 2,123 | 891 | 407 | 2,087 | 2,905 | 7 |
| Dt and Hr of Such Maximum Demand | 06/17/1997 13:00 | 07/16/1997 13:00 | 07/16/1997 13:00 | 08/15/1997 14:00 | 07/16/1997 14:00 | 8 9 |
| Kwh Output | 829,515 | 369,368 | 171,298 | 1,159,733 | 1,075,063 | 10 |

SUBSTATION EQUIPMENT (continued)

| Particulars (g) | Utility Designation | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------|
| | (h) | (i) | (j) | (k) | (l) | |
| Name of Substation | LINCOLN | M&I OFFICE | MEQUON | NOWEST | PIONEER | 16 |
| Voltage--High Side | 24,900 | 24,900 | 24,900 | 24,900 | 24,900 | 17 |
| Voltage--Low Side | 4,160 | 480 | 4,160 | 4,160 | 4,160 | 18 |
| Num. of Main Transformers in Operation | 1 | 1 | 2 | 1 | 2 | 19 |
| Capacity of Transformers in kVA | 6,250 | 1,500 | 9,000 | 7,000 | 3,000 | 20 |
| Number of Spare Transformers on Hand | 0 | 0 | 0 | 0 | 0 | 21 |
| 15-Minute Maximum Demand in kW | 4,550 | 439 | 5,757 | 2,961 | 1,418 | 22 |
| Dt and Hr of Such Maximum Demand | 05/09/1997 14:00 | 07/14/1997 14:00 | 06/24/1997 14:00 | 06/23/1997 18:00 | 06/30/1997 11:00 | 23 24 |
| Kwh Output | 1,529,535 | 157,455 | 2,098,734 | 895,159 | 533,551 | 25 |

SUBSTATION EQUIPMENT (continued)

| Particulars (m) | Utility Designation | | | | | |
|--|---------------------|---------------------|-----|-----|-----|----------|
| | (n) | (o) | (p) | (q) | (r) | |
| Name of Substation | SOWEST | WEIL PUMP | | | | 31 |
| Voltage--High Side | 24,900 | 24,900 | | | | 32 |
| Voltage--Low Side | 4,160 | 480 | | | | 33 |
| Num. of Main Transformers in Operation | 1 | 1 | | | | 34 |
| Capacity of Transformers in kVA | 7,000 | 1,000 | | | | 35 |
| Number of Spare Transformers on Hand | 0 | 0 | | | | 36 |
| 15-Minute Maximum Demand in kW | 2,768 | 467 | | | | 37 |
| Dt and Hr of Such Maximum Demand | 06/23/1997 18:00 | 06/25/1997 14:00 | | | | 38 39 |
| Kwh Output | 865,336 | 141,826 | | | | 40 |

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

| Particulars (a) | Number of Watt-Hour Meters (b) | Line Transformers | | |
|---|---|-------------------|----------------------------|-----------|
| | | Number (c) | Total Cap. (kVA) (d) | |
| Number first of year | 5,688 | 995 | 59,062 | 1 |
| Acquired during year | 132 | 90 | 4,133 | 2 |
| Total | 5,820 | 1,085 | 63,195 | 3 |
| Retired during year | 22 | 14 | 405 | 4 |
| Sales, transfers or adjustments increase (decrease) | 0 | (1) | 20 | 5 |
| Number end of year | 5,798 | 1,070 | 62,810 | 6 |
| Number end of year accounted for as follows: | | | | 7 |
| In customers' use | 5,490 | 885 | 48,608 | 8 |
| In utility's use | 0 | 21 | 1,175 | 9 |
| Inactive transformers on system | | 0 | 0 | 10 |
| Locked meters on customers' premises | 0 | | | 11 |
| In stock | 308 | 164 | 13,027 | 12 |
| Total end of year | 5,798 | 1,070 | 62,810 | 13 |

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

| Particulars (a) | Watts (b) | Number Each Type (c) | kWh Used Annually (d) | |
|---------------------------------------|----------------------|-------------------------------------|--------------------------------------|----|
| Street Lighting Non-Ornamental | | | | |
| NONE | | | | 1 |
| Total | | 0 | 0 | |
| Ornamental | | | | |
| Fluorescent | 18 | 57 | 4,227 | 2 |
| Metal Halide/Halogen | 175 | 2 | 1,463 | 3 |
| Mercury Vapor | 175 | 6 | 6,236 | 4 |
| Mercury Vapor | 400 | 2 | 4,682 | 5 |
| Sodium Vapor | 70 | 9 | 2,805 | 6 |
| Sodium Vapor | 100 | 229 | 119,005 | 7 |
| Sodium Vapor | 150 | 491 | 359,176 | 8 |
| Sodium Vapor | 250 | 356 | 566,630 | 9 |
| Sodium Vapor | 400 | 3 | 5,235 | 10 |
| Total | | 1,155 | 1,069,459 | |
| Other | | | | |
| NONE | | | | 11 |
| Total | | 0 | 0 | |

ELECTRIC OPERATING SECTION FOOTNOTES

Other Operating Revenues (Electric) (Page E-02)

ACCT. 456: BEGINNING IN 1997 WE BEGAN RECEIVING A DISTRIBUTION CHARGE FROM WIS ELECTRIC FOR CO-GENERATION AT RENNER'S HYDRO PLANT.

Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNT #555 PURCHASED POWER EXPENSE:

1996 ACTUAL WAS \$4,295,648; 1997 ACTUAL IS \$4,599,817; DIFFERENCE \$304,169 = 7%

THE UTILITY PURCHASED AN ADDITIONAL 2.4% KWH'S IN '97 AS COMPARED TO KWH'S PURCHASED IN '96. THIS WOULD ACCOUNT FOR SOME OF THE INCREASE. THE REMAINING INCREASE WOULD PRIMARILY BE THE RESULT OF INCREASED PURCHASED POWER COSTS DUE TO INCREASES INCURRED BY WPPI FOR THE PURCHASE OF POWER DURING THE POWER SHORTAGE OF 1997.

ACCOUNT #930 MISC. GENERAL EXPENSES:

1996 ACTUAL WAS \$22,744; 1997 ACTUAL IS \$36,446; DIFFERENCE \$13,702 = 60% APPROX. \$5,500 WERE CHARGED TO #930 FOR A PORTION OF THE COSTS THE UTILITY INCURRED AS A RESULT OF THE POWER SHORTAGE OF '97 (THE PORTION OF THE COSTS TO COMMUNICATE THE SHORTAGE TO OUR CUSTOMERS AND IDENTIFY AND WORK WITH CUSTOMERS WITH "CRITICAL NEEDS" FOR ELECTRICITY).

ADDITIONALLY, THE UTILITY HIRED A LINE MECHANIC AND INCURRED APPROX. \$500 IN PRE-EMPLOYMENT PHYSICAL COSTS; MORE DOLLARS WERE SPENT ON THE UTILITY'S PUBLIC POWER OPEN HOUSE BECAUSE OF AN ELECTRICAL SAFETY DEMONSTRATION PUT ON BY OUR CREW (BUILT A PORTABLE "MINI" DISTRIBUTION SYSTEM ON A TRAILER AND SHOWED ADULTS SAFETY TIPS AND HAZARDS OF ELECTRICITY; THE UTILITY STARTED DISTRIBUTING A SEMI-ANNUAL NEWSLETTER IN MARCH OF '97 (SOME OF THE COSTS WERE CHARGED TO #930; AND AN ERROR MADE IN 1996 WAS FOUND AND CORRECTED IN 1997, RESULTING IN 9300-2 (WATER) BEING CREDITED WITH \$1,400 AND 9300-1 (ELECTRIC) BEING DEBITED \$1,400 (A 1996 INVOICE FROM MEUW HAD BEEN CHARGED TO WATER INSTEAD OF ELECTRIC IN ERROR)).

ACCT. #932 MAINTENANCE OF GENERAL PLANT:

1996 ACTUAL WAS \$40,565; 1997 ACTUAL IS \$28,041 DIFFERENCE IS <\$12,524> = -31%

1996 WAS A BIG YEAR FOR MAINTENANCE OF THE UTILITY'S GENERAL OFFICE AND SHOP BUILDING. GUTTERS WERE REPLACED @ \$1,668, RUSTED DOORS WERE REPLACED @ \$2,000, PARKING LOT WAS RESURFACED @ \$2,855, AND STORAGE ROOM WAS BUILT IN THE CORNER OF THE UPPER STOCK ROOM.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

EXPLANATIONS OF ADDITIONS OVER \$10,000 TO PLANT:

ACCTS. 364 AND 365: APPROXIMATELY \$50,000 INVOLVED REPLACEMENT OF POLES, CONDUCTORS & RELATED EQUIPMENT ON COLUMBIA RD REPLACEMENT, \$25,000 WAS REPLACEMENT OF SAME TYPE OF EQUIPMENT ON CLEVELAND ST, REMAINING WAS SPENT ON NUMEROUS SMALLER REPLACEMENT WORK THROUGHOUT THE CITY.

ACCT. 367: APPROXIMATELY \$80,000 INVOLVED THE NEW CEDAR POINTE 5 SUBDIVISION, \$20,000 FOR A SMALL CONDO & APARTMENT DEVELOPMENT ON LINCOLN BLVD, \$55,000 TO CONTINUE SYSTEM LOOP OF OUR 24.9KV SYSTEM \$9,000 FOR A NEW EXTENSION IN THE CEDARBURG BUSINESS PARK, \$9,000 FOR A NEW SUBDIVISION IN THE TOWN OF CEDARBURG, \$8,000 CONVERSION OF OH PRIMARY TO URD ON CEDAR CT, \$5,000 TO MOVE A SERVICE FOR WESTLAWN ELEMENTARY SCHOOL FOR BUILDING ADDITION, PLUS NUMEROUS REPLACEMENTS UNDER \$5,000 EACH.

ACCT. 368: A TOTAL OF 90 TRANSFORMERS WERE PURCHASED IN 1997; ONE 500 KVA @ \$7,000, TWO 150 KVA @ \$3,200 EACH, THE BALANCE WERE 10 TO 75 KVA AT AN AVERAGE COST OF \$900 EACH.

ACCT. 369: A TOTAL OF 110 OH SERVICES AND 69 URD SERVICES WERE INSTALLED IN 1997. THE MAJORITY OF THE OH SERVICES WERE REPLACEMENTS ON THE COLUMBIA RD AND CLEVELAND ST PROJECTS. VIRTUALLY ALL SERVICES IN THESE TWO AREAS WERE REPLACED. 48 OF THE URD SERVICES, AMOUNTING TO \$27,000, WERE NEW SERVICES IN NEW DEVELOPMENTS THROUGHOUT THE CITY.

ACCT. 370: 132 NEW ELECTRIC METERS WERE PURCHASED IN 1997 AND INSTALLED AT AN AVERAGE COST OF \$122 EACH.

ACCT. 373: APPROXIMATELY \$15,000 INVOLVED NEW STREET LIGHTING ON LINCOLN BLVD FOR CEDAR POINTE 5 SUBDIVISION, \$5,000 FOR REPLACEMENT OF STREET LIGHTS ON COLUMBIA RD PROJECT, THE REMAINING INVOLVED STREET LIGHT REPLACEMENTS THROUGHOUT THE CITY.

ACCT. 390: APPROXIMATELY \$7,000 INVOLVED BUILDING A NEW LOCKER ROOM FOR THE CREWS INSIDE A PORTION OF OUR GARAGE AREA AND \$3,000 FOR A NEW LIGHTED SIGN OUTSIDE THE FRONT OF OUR OFFICE, PLUS \$900 FOR A NEW GARAGE DOOR OPENER FOR THE BACK SHOP.

ACCT. 394: \$18,000 INVOLVED PURCHASING APPROXIMATELY 37 NEW OR REPLACEMENT OH & URD LINE TOOLS IN 1997.

ACCT. 396: INVOLVED THE PURCHASE OF A NEW DIGGER TRUCK AT \$115,000, A JOHN DEERE TRACTOR/MOWER AT \$4,000, AND A NEW HONDA GENERATOR FOR THE SHOP AT \$800.

EXPLANATIONS OF RETIREMENTS OVER \$10,000 TO PLANT:

ACCTS. 364 & 365: \$15,000 INVOLVED REPLACEMENT OF ALL OH EQUIPMENT ON COLUMBIA RD AND CLEVELAND ST IN THE CITY, APPROXIMATELY \$4,000 INVOLVED OH CONVERSION TO URD, REMAINING \$15,000 INVOLVED NUMEROUS POLE AND EQUIPMENT CHANGEOUTS AS WELL AS SOME CONVERSIONS THROUGHOUT THE CITY.

ACCT. 367: \$29,000 INVOLVED REMOVAL OF A 1994 S&C SWITCH FROM LINCOLN BLVD AND THE 24.9KV SYSTEM, AS WELL AS 2900 FT. OF 500MCM CABLE, WAS ABANDONED AND APPROXIMATELY \$12,000 INVOLVED ABANDONING 5000 FT. OF CABLE THROUGHOUT VARIOUS AREAS IN THE CITY.

ACCT. 396: \$73,000 INVOLVED RETIREMENT OF THE 1991 GMC DIGGER TRUCK WHICH WAS SOLD FOR APPROXIMATELY \$54,000.

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric (Page E-08)

ACCT. 368 HAD A COST OF REMOVAL OF <-481>, WHICH THE PROGRAM WOULD NOT ALLOW TO BE ENTERED AS A NEGATIVE AND HAD A BALANCE AT THE END OF THE YEAR OF 416,819. PSC ADVISED ME TO PUT IN COLUMN I - ADJUSTMENTS, INCREASE OR (DECREASE).

ACCT. 394 HAD A BALANCE FIRST OF YEAR OF <-\$50,365>, ACCRUALS DURING THE YEAR OF \$4,587, BOOK COST OF PLANT RETIRED OF 346, A COST OF REMOVAL OF <-56,602> WHICH THE PROGRAM WOULD NOT ALLOW TO BE ENTERED, AND HAD A BALANCE AT THE END OF THE YEAR OF 10,577. TO BE ABLE TO ENTER THIS NUMBER AS A NEGATIVE, PSC ADVISED ME TO PUT IN COLUMN I - ADJUSTMENTS, INCREASE OR (DECREASE).

THIS MAKES THE BALANCE END OF YEAR CORRECT, HOWEVER, THE TOTAL GENERAL PLANT IS 60 AND SHOULD BE <-56,543> AND TOTAL ACCUM. PROV. DIRECTLY ASSIGNABLE IS 40,329 AND SHOULD BE <-16,755>.

THESE 2 ACCOUNTS' COSTS OF REMOVAL ARE A CREDIT BECAUSE OF A REIMBURSEMENT UTILITY RECEIVED FROM PECFA FOR REMEDIAL INVESTIGATION AND CLEAN-UP OF URD CONTAMINATION FROM OLD UNDERGROUND FUEL TANKS @ L&W SHOP, WHICH HAD BEEN REMOVED YEARS AGO. THE ORIGINAL BOOK COST OF THE FUEL TANKS HAD BEEN RECORDED & RETIRED FROM #394, TOOLS, SHOP & GARAGE EQUIP.

Transmission and Distribution Lines (Page E-10)

OVERHEAD ONLY - DOES NOT INCLUDE UNDERGROUND, PER PSC STAFF.

Rural Line Customers (Page E-11)

NOTE: EFFECTIVE WITH OUR 1990 ELECTRIC RATES APPROVED BY THE PSC, URBAN & RURAL ELECTRIC CUSTOMERS ARE SERVED @ THE SAME RATE.

FOR CUSTOMERS SERVED AT OTHER THAN RURAL RATES, THERE ARE: RESIDENTIAL = 263; GENERAL SERVICE = 22 (GENERAL SERVICE TOTAL = 25 LESS THE 3 FARM CUSTOMERS LISTED BELOW); SMALL POWER = 4; SECURITY LIGHTS = 2.

FARM CUSTOMERS:

ACCT. # 2-544100-00 ROGER BENTZ
ACCT. # 2-546000-00 ERVIN SEIDLER
ACCT. # 2-547200-00 HENRY RETZLAFF

ELECTRIC OPERATING SECTION FOOTNOTES

Substation Equipment (Page E-23)

THE CUSTOMER OWNED SUBSTATIONS ARE AS FOLLOWS:

KEMPS DAIRY

PIONEER

AMCAST

CARLSON TOOL

THE PROGRAM DOES NOT SHOW ANY NUMBER IN Kwh OUTPUT THAT IS 7 DIGITS. LISTED BELOW ARE THE SUBSTATIONS AND THE Kwh OUTPUTS:

LAYTON - 1,075,063.00

LINCOLN - 1,529,535.00

MEQUON - 2,098,734.00

NORTHWEST - 895,159.00

SOUTHWEST - 865,336.00

WEIL PUMP - 141,826.00

M&I OFFICE - 157,455.00

KELCH - 171,298.00

KEMPS DAIRY - 1,159,733.00

PIONEER - 553,551.00

AMCAST - 829,515.00

CARLSON TOOL - 369,368.00

Electric Distribution Meters & Line Transformers (Page E-24)

NONE
